



3013 (02-05-09)

ANNUAL REPORT

OF

Name: LODI MUNICIPAL LIGHT AND WATER UTILITY

Principal Office: 130 SOUTH MAIN STREET
LODI, WI 53555

For the Year Ended: DECEMBER 31, 2008

WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN

P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

GENERAL RULES FOR REPORTING

1. Prepare the report in conformity with the Uniform System of Accounts prescribed by the Public Service Commission of Wisconsin.
2. Numeric items shall contain digits (0-9). A minus sign "-" shall be entered in the software program to indicate negative values. Parentheses shall not be used for numeric items. The program will convert the minus sign to parentheses for hard copy annual report purposes. Negative values may not be allowed for certain entries in the annual report due to restrictions contained in the software program.
3. The annual report should be complete in itself in all particulars. Reference to reports of former years should not be made to take the place of required entries except as otherwise specifically authorized.
4. Whenever schedules call for data from the previous year, the data reported must be based upon those shown by the annual report of the previous year or an appropriate explanation given why different data is being reported for the current year. Where available, use an adjustment column.
5. All dollar amounts will be reported in whole dollars.
6. Wherever information is required to be shown as text, the information shall be shown in the space provided using other than account titles. In each case, the information shall be properly identified. Footnote capability is included in the annual report software program and shall be utilized where necessary to further explain particulars of a schedule.

TABLE OF CONTENTS

Schedule Name	Page
General Rules for Reporting	i
Signature Page	ii
Table of Contents	iii
Identification and Ownership	iv
FINANCIAL SECTION	
Income Statement	F-01
Details of Income Statement Accounts	F-02
Income from Merchandising, Jobbing & Contract Work (Accts. 415-416)	F-03
Revenues Subject to Wisconsin Remainder Assessment	F-04
Distribution of Total Payroll	F-05
Full-Time Employees (FTE)	F-06
Balance Sheet	F-07
Net Utility Plant	F-08
Accumulated Provision for Depreciation and Amortization of Utility Plant (Acct. 111.1)	F-09
Accumulated Provision for Depreciation and Amortization of Utility Plant (Acct. 111.2)	F-10
Net Nonutility Property (Accts. 121 & 122)	F-11
Accumulated Provision for Uncollectible Accounts-Cr. (Acct. 144)	F-12
Materials and Supplies	F-13
Unamortized Debt Discount & Expense & Premium on Debt (Accts. 181 and 251)	F-14
Capital Paid in by Municipality (Acct. 200)	F-15
Bonds (Accts. 221 and 222)	F-17
Notes Payable & Miscellaneous Long-Term Debt	F-18
Taxes Accrued (Acct. 236)	F-19
Interest Accrued (Acct. 237)	F-20
Detail of Other Balance Sheet Accounts	F-22
Return on Rate Base Computation	F-23
Regulatory Liability - Pre-2003 Historical Accumulated Depreciation on Contributed Utility Plant (253)	F-25
Important Changes During the Year	F-26
WATER OPERATING SECTION	
Water Operating Revenues & Expenses	W-01
Water Operating Revenues - Sales of Water	W-02
Sales for Resale (Acct. 466)	W-03
Other Operating Revenues (Water)	W-04
Water Operation & Maintenance Expenses	W-05
Taxes (Acct. 408 - Water)	W-06
Property Tax Equivalent (Water)	W-07
Water Utility Plant in Service --Plant Financed by Utility or Municipality--	W-08
Water Utility Plant in Service --Plant Financed by Contributions--	W-09
Accumulated Provision for Depreciation - Water --Plant Financed by Utility or Municipality--	W-10
Accumulated Provision for Depreciation - Water --Plant Financed by Contributions--	W-12
Sources of Water Supply - Statistics	W-13
Water Loss and Other Statistics	W-14
Sources of Water Supply - Ground Waters	W-15
Sources of Water Supply - Surface Waters	W-16
Pumping & Power Equipment	W-17
Reservoirs, Standpipes & Water Treatment	W-18
Water Mains	W-19

TABLE OF CONTENTS

Schedule Name	Page
WATER OPERATING SECTION	
Water Services	W-20
Meters	W-21
Hydrants and Distribution System Valves	W-22
ELECTRIC OPERATING SECTION	
Electric Operating Revenues & Expenses	E-01
Other Operating Revenues (Electric)	E-02
Electric Operation & Maintenance Expenses	E-03
Taxes (Acct. 408 - Electric)	E-04
Property Tax Equivalent (Electric)	E-05
Electric Utility Plant in Service --Plant Financed by Utility or Municipality--	E-06
Electric Utility Plant in Service --Plant Financed by Contributions--	E-07
Accumulated Provision for Depreciation - Electric --Plant Financed by Utility or Municipality--	E-09
Accumulated Provision for Depreciation - Electric --Plant Financed by Contributions--	E-11
Transmission and Distribution Lines	E-12
Rural Line Customers	E-13
Monthly Peak Demand and Energy Usage	E-14
Electric Energy Account	E-15
Sales of Electricity by Rate Schedule	E-16
Purchased Power Statistics	E-18
Production Statistics Totals	E-19
Production Statistics	E-20
Steam Production Plants	E-21
Internal Combustion Generation Plants	E-22
Hydraulic Generating Plants	E-24
Substation Equipment	E-26
Electric Distribution Meters & Line Transformers	E-27
Street Lighting Equipment	E-28

IDENTIFICATION AND OWNERSHIP

Exact Utility Name: LODI MUNICIPAL LIGHT AND WATER UTILITY

Utility Address: 130 SOUTH MAIN STREET
LODI, WI 53555

When was utility organized? 12/1/1984

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: GARY L. WALDEN

Title: ACTING DIRECTOR OF FINANCE

Office Address:

130 SOUTH MAIN STREET
LODI, WI 53555

Telephone: (608) 592 - 3247 EXT 206

Fax Number: (608) 592 - 3271

Email Address: gwalden@wppienergy.org

Individual or firm, if other than utility employee, preparing this report:

Name: GARY L. WALDEN

Title: ACTING DIRECTOR OF FINANCE

Office Address:

130 SOUTH MAIN STREET
LODI, WI 53555

Telephone: (608) 592 - 3247 EXT 206

Fax Number: (608) 592 - 3271

Email Address: gwalden@wppienergy.org

President, chairman, or head of utility commission/board or committee:

Name: CHRIS MICHEL

Title: PRESIDENT

Office Address:

143 SOUTH MAIN STREET
LODI, WI 53555

Telephone: (608) 220 - 9666

Fax Number:

Email Address: chrism@yahoo.com

Are records of utility audited by individuals or firms, other than utility employee?

YES

Individual or firm, if other than utility employee, auditing utility records:

Name: JAMES BLOCK

Title: PARTNER

Office Address: JOHNSON BLOCK AND COMPANY INC

49 KESSEL COURT SUITE 210
MADISON, WI 53711

Telephone: (608) 274 - 2002

Fax Number: (608) 274 - 4320

Email Address: jblock@johnsonblock.com

IDENTIFICATION AND OWNERSHIP

Date of most recent audit report: 12/31/2008

Period covered by most recent audit: 1-1-2008 TO 12-31-2008

Names and titles of utility management including manager or superintendent:

Name:

Title:

Office Address:

Telephone: () - EXT

Fax Number: () -

Email Address:

Name: KENNAN BUHR

Title: UTILITY OPERATIONS MANAGER

Office Address:

113 S. MAIN STREET
LODI, WI 53555

Telephone: (608) 592 - 3246 EXT 209

Fax Number: (608) 592 - 3271 EXT

Email Address: KBuhr@wppienergy.org

Name of utility commission/committee: Lodi Utility Commission

Names of members of utility commission/committee:

- MR PAUL FISK, VICE-PRESIDENT/SECRETARY
- MR TREVOR HOVDE
- MR CHRIS MICHEL, PRESIDENT
- MR JIM MITCHELL
- MR JIM NESS
- MR PETER SCHMITZ
- MR PETER VAN NESS

Is sewer service rendered by the utility? NO

If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.0819 of the Wisconsin Statutes? NO

Date of Ordinance: [REDACTED]

Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)? NO

Provide the following information regarding the provider(s) of contract services:

Firm Name: NONE

Contact Person:

Title:

Telephone:

Fax Number:

Email Address:

Contract/Agreement beginning-ending dates:

Provide a brief description of the nature of Contract Operations being provided:

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	3,419,241	3,323,583	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	2,699,746	2,387,221	2
Depreciation Expense (403)	265,438	265,593	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	225,252	201,748	5
Total Operating Expenses	3,190,436	2,854,562	
Net Operating Income	228,805	469,021	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	228,805	469,021	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	31,194	47,296	10
Miscellaneous Nonoperating Income (421)	188,513	175,791	11
Total Other Income	219,707	223,087	
Total Income	448,512	692,108	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	(22,183)	(22,183)	12
Other Income Deductions (426)	55,658	53,481	13
Total Miscellaneous Income Deductions	33,475	31,298	
Income Before Interest Charges	415,037	660,810	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	135,442	153,599	14
Amortization of Debt Discount and Expense (428)	13,294	6,371	15
Amortization of Premium on Debt--Cr. (429)	0	0	16
Interest on Debt to Municipality (430)	0	0	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)	0	0	19
Total Interest Charges	148,736	159,970	
Net Income	266,301	500,840	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	4,664,911	4,164,975	20
Balance Transferred from Income (433)	266,301	500,840	21
Miscellaneous Credits to Surplus (434)	0	0	22
Miscellaneous Debits to Surplus--Debit (435)	0	0	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	0	904	25
Total Unappropriated Earned Surplus End of Year (216)	4,931,212	4,664,911	

DETAILS OF INCOME STATEMENT ACCOUNTS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
UTILITY OPERATING INCOME				
Operating Revenues (400):				
Derived	3,419,241	0	3,419,241	1
Total (Acct. 400):	3,419,241	0	3,419,241	
Operation and Maintenance Expense (401-402):				
Derived	2,699,746	0	2,699,746	2
Total (Acct. 401-402):	2,699,746	0	2,699,746	
Depreciation Expense (403):				
Derived	265,438	0	265,438	3
Total (Acct. 403):	265,438	0	265,438	
Amortization Expense (404-407):				
Derived	0	0	0	4
Total (Acct. 404-407):	0	0	0	
Taxes (408):				
Derived	225,252	0	225,252	5
Total (Acct. 408):	225,252	0	225,252	
Revenues from Utility Plant Leased to Others (412):				
NONE			0	6
Total (Acct. 412):	0	0	0	
Expenses of Utility Plant Leased to Others (413):				
NONE			0	7
Total (Acct. 413):	0	0	0	
TOTAL UTILITY OPERATING INCOME:	228,805	0	228,805	
OTHER INCOME				
Income from Merchandising, Jobbing and Contract Work (415-416):				
Derived	0	0	0	8
Total (Acct. 415-416):	0	0	0	
Income from Nonutility Operations (417):				
NONE			0	9
Total (Acct. 417):	0	0	0	
Nonoperating Rental Income (418):				
NONE			0	10
Total (Acct. 418):	0	0	0	
Interest and Dividend Income (419):				
INTEREST INCOME	31,194		31,194	11
Total (Acct. 419):	31,194	0	31,194	
Miscellaneous Nonoperating Income (421):				
Contributed Plant - Water		161,964	161,964	12
Contributed Plant - Electric		11,799	11,799	13

DETAILS OF INCOME STATEMENT ACCOUNTS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
OTHER INCOME				
Miscellaneous Nonoperating Income (421):				
WEST SIDE WATER IMPACT FEES		14,750	14,750	14
Total (Acct. 421):	0	188,513	188,513	
TOTAL OTHER INCOME:	31,194	188,513	219,707	
MISCELLANEOUS INCOME DEDUCTIONS				
Miscellaneous Amortization (425):				
Regulatory Liability (253) Amortization	(22,183)	0	(22,183)	15
NONE			0	16
Total (Acct. 425):	(22,183)	0	(22,183)	
Other Income Deductions (426):				
Depreciation Expense on Contributed Plant - Water	0	12,023	12,023	17
Depreciation Expense on Contributed Plant - Electric	0	43,585	43,585	18
MEUW MEMBERSHIP DUES - LOBBYING	50		50	19
Total (Acct. 426):	50	55,608	55,658	
TOTAL MISCELLANEOUS INCOME DEDUCTIONS:	(22,133)	55,608	33,475	
INTEREST CHARGES				
Interest on Long-Term Debt (427):				
Derived	135,442	0	135,442	20
Total (Acct. 427):	135,442	0	135,442	
Amortization of Debt Discount and Expense (428):				
AMORITIZATION OD DEBT DISCOUNT	13,294		13,294	21
Total (Acct. 428):	13,294	0	13,294	
Amortization of Premium on Debt--Cr. (429):				
NONE			0	22
Total (Acct. 429):	0	0	0	
Interest on Debt to Municipality (430):				
Derived	0	0	0	23
Total (Acct. 430):	0	0	0	
Other Interest Expense (431):				
Derived	0	0	0	24
Total (Acct. 431):	0	0	0	
Interest Charged to Construction--Cr. (432):				
NONE			0	25
Total (Acct. 432):	0	0	0	
TOTAL INTEREST CHARGES:	148,736	0	148,736	
NET INCOME:	133,396	132,905	266,301	
EARNED SURPLUS				
Unappropriated Earned Surplus (Beginning of Year) (216):				
Derived	3,159,481	1,505,430	4,664,911	26
Total (Acct. 216):	3,159,481	1,505,430	4,664,911	

DETAILS OF INCOME STATEMENT ACCOUNTS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
EARNED SURPLUS				
Balance Transferred from Income (433):				
Derived	133,396	132,905	266,301	27
Total (Acct. 433):	133,396	132,905	266,301	
Miscellaneous Credits to Surplus (434):				
NONE			0	28
Total (Acct. 434):	0	0	0	
Miscellaneous Debits to Surplus--Debit (435):				
NONE			0	29
Total (Acct. 435)--Debit:	0	0	0	
Appropriations of Surplus--Debit (436):				
Detail appropriations to (from) account 215			0	30
Total (Acct. 436)--Debit:	0	0	0	
Appropriations of Income to Municipal Funds--Debit (439):				
NONE			0	31
Total (Acct. 439)--Debit:	0	0	0	
UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):	3,292,877	1,638,335	4,931,212	

INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)					0	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):						
NONE					0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	0	0	0	0	0	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	548,093	2,871,148	0	0	3,419,241	1
Less: interdepartmental sales	1,986	49,811	0	0	51,797	2
Less: interdepartmental rents	0	0		0	0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained	46	(17)			29	5
Other Increases or (Decreases)						
to Operating Revenues - Specify:						
NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	546,061	2,821,354	0	0	3,367,415	

DISTRIBUTION OF TOTAL PAYROLL

1. Amounts charged to Utility Financed and to Contributed Plant accounts should be combined and reported in plant or accumulated depreciation accounts.
2. Amount originally charged to clearing accounts as shown in column (b) should be shown as finally distributed in column (c).
3. The amount for clearing accounts in column (c) is entered as a negative for account "Clearing Accounts" and the distributions to accounts on all other lines in column (c) will be positive with the total of column (c) being zero.
4. Provide additional information in the schedule footnotes when necessary.

Accounts Charged (a)	Direct Payroll Distribution (b)	Allocation of Amounts Charged Clearing Accts. (c)	Total (d)	
Water operating expenses	80,521	0	80,521	1
Electric operating expenses	196,654	0	196,654	2
Gas operating expenses	0	0	0	3
Heating operating expenses	0	0	0	4
Sewer operating expenses	0	0	0	5
Merchandising and jobbing	0	0	0	6
Other nonutility expenses	0	0	0	7
Water utility plant accounts	0	0	0	8
Electric utility plant accounts	0	0	0	9
Gas utility plant accounts	0	0	0	10
Heating utility plant accounts	0	0	0	11
Sewer utility plant accounts	0	0	0	12
Accum. prov. for depreciation of water plant	4,863	0	4,863	13
Accum. prov. for depreciation of electric plant	59,587	0	59,587	14
Accum. prov. for depreciation of gas plant	0	0	0	15
Accum. prov. for depreciation of heating plant	0	0	0	16
Accum. prov. for depreciation of sewer plant	0	0	0	17
Clearing accounts	0	0	0	18
All other accounts	0	0	0	19
Total Payroll	341,625	0	341,625	

FULL-TIME EMPLOYEES (FTE)

Use FTE numbers where FTE stands for full-time employees or full-time equivalency. FTE can be computed by using total hours worked/2080 hours for a fiscal year. Estimate to the nearest tenth. If an employee works part time for more than one industry then determine FTE based on estimate of hours worked per industry.

Example: An employee worked 35% of their time on electric jobs, 30% on water jobs, 20% on sewer jobs and 15% on municipal nonutility jobs. The FTE by industry would be .4 for electric, .3 for water and .2 for sewer.

Industry (a)	FTE (b)	
Water	2.0	1
Electric	5.5	2
Gas		3
Sewer		4

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (101)	11,926,252	11,220,073	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (111)	2,934,101	2,770,603	2
Utility Plant Acquisition Adjustments (117-118)			3
Other Utility Plant Adjustments (119)			4
Total Net Utility Plant	8,992,151	8,449,470	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	5
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	6
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	0	7
Other Investments (124)	0	0	8
Sinking Funds (125)	0		9
Depreciation Fund (126)	0		10
Other Special Funds (128)	0	50,000	11
Total Other Property and Investments	0	50,000	
CURRENT AND ACCRUED ASSETS			
Cash (131)	150	150	12
Special Deposits (134)	441,075	366,508	13
Working Funds (135)	245,838	579,110	14
Temporary Cash Investments (136)	300,000	150,000	15
Notes Receivable (141)	0	0	16
Customer Accounts Receivable (142)	311,904	271,137	17
Other Accounts Receivable (143)	0	0	18
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	19
Receivables from Municipality (145)	7,641	31,215	20
Plant Materials and Operating Supplies (154)	159,520	159,199	21
Merchandise (155)	0	0	22
Other Materials and Supplies (156)	1,571	1,623	23
Stores Expense (163)	0	0	24
Prepayments (165)	0	0	25
Interest and Dividends Receivable (171)	1,769	2,262	26
Accrued Utility Revenues (173)			27
Miscellaneous Current and Accrued Assets (174)			28
Total Current and Accrued Assets	1,469,468	1,561,204	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	79,111	91,785	29
Extraordinary Property Losses (182)	0		30
Preliminary Survey and Investigation Charges (183)	0		31
Clearing Accounts (184)	0		32
Temporary Facilities (185)	0		33
Miscellaneous Deferred Debits (186)	0		34
Total Deferred Debits	79,111	91,785	
Total Assets and Other Debits	10,540,730	10,152,459	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	1,203,468	1,203,468	35
Appropriated Earned Surplus (215)			36
Unappropriated Earned Surplus (216)	4,931,212	4,664,911	37
Total Proprietary Capital	6,134,680	5,868,379	
LONG-TERM DEBT			
Bonds (221)	3,481,347	3,382,030	38
Advances from Municipality (223)	0	0	39
Other Long-Term Debt (224)	0	0	40
Total Long-Term Debt	3,481,347	3,382,030	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	41
Accounts Payable (232)	195,933	201,416	42
Payables to Municipality (233)	6,924	(10,717)	43
Customer Deposits (235)	100	100	44
Taxes Accrued (236)	311,097	295,506	45
Interest Accrued (237)	33,466	29,122	46
Tax Collections Payable (241)	2,852	4,345	47
Miscellaneous Current and Accrued Liabilities (242)	5,449	3,402	48
Total Current and Accrued Liabilities	555,821	523,174	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	49
Customer Advances for Construction (252)			50
Other Deferred Credits (253)	368,882	378,876	51
Total Deferred Credits	368,882	378,876	
OPERATING RESERVES			
Property Insurance Reserve (261)			52
Injuries and Damages Reserve (262)			53
Pensions and Benefits Reserve (263)			54
Miscellaneous Operating Reserves (265)			55
Total Operating Reserves	0	0	
Total Liabilities and Other Credits	10,540,730	10,152,459	

NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
First of Year:					
Total Utility Plant - First of Year	4,744,308	0	0	6,443,630	1
<i>(Should agree with Util. Plant Jan. 1 in Property Tax Equivalent Schedule)</i>					
Plant Accounts:					
Utility Plant in Service - Financed by Utility Operations or by the Municipality (101.1)	4,308,675	0	0	5,321,418	2
Utility Plant in Service - Contributed Plant (101.2)	1,075,656	0	0	1,219,825	3
Utility Plant Purchased or Sold (102)					4
Utility Plant Leased to Others (104)					5
Property Held for Future Use (105)					6
Completed Construction not Classified (106)					7
Construction Work in Progress (107)	488			190	8
Total Utility Plant	5,384,819	0	0	6,541,433	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service - Financed by Utility Operations or by the Municipality (111.1)	703,627	0	0	1,549,303	9
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (111.2)	131,006	0	0	550,165	10
Accumulated Provision for Depreciation of Utility Plant Leased to Others (112)					11
Accumulated Provision for Depreciation of Property Held for Future Use (113)					12
Accumulated Provision for Amortization of Utility Plant in Service (114)					13
Accumulated Provision for Amortization of Utility Plant Leased to Others (115)					14
Accumulated Provision for Amortization of Property Held for Future Use (116)					15
Total Accumulated Provision	834,633	0	0	2,099,468	
Other Utility Plant Accounts:					
Utility Plant Acquisition Adjustments (117)					16
Accumulated Provision for Amortization of Utility Plant Acquisition Adjustments (118)					17
Other Utility Plant Adjustments (119)					18
Total Other Utility Plant Accounts	0	0	0	0	
Net Utility Plant	4,550,186	0	0	4,441,965	

ACCUMULATED PROVISION FOR DEPRECIATION OF UTILITY PLANT ON UTILITY PLANT FINANCED BY UTILITY OPERATION OR BY THE MUNICIPALITY (ACCT. 111.1)

Depreciation Accruals (Credits) during the year (111.1):

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	Electric (c)	(d)	(e)	Total (f)	
Balance first of year (111.1)	684,223	1,404,964			2,089,187	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	100,985	164,453			265,438	4
Depreciation expense on meters						5
charged to sewer (see Note 3)					0	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage	0	0			0	10
Other credits (specify):						11
Adjustment to opening Balance	13,870	24,455			38,325	12
					0	13
					0	14
					0	15
Total credits	114,855	188,908	0	0	303,763	16
Debits during year						17
Book cost of plant retired	83,428	44,569			127,997	18
Cost of removal	0	0			0	19
Other debits (specify):						20
Depreciation on Contributed Capital	12,023				12,023	21
					0	22
					0	23
					0	24
Total debits	95,451	44,569	0	0	140,020	25
Balance end of year (111.1)	703,627	1,549,303	0	0	2,252,930	26
Footnotes						27

ACCUMULATED PROVISION FOR DEPRECIATION OF UTILITY PLANT ON CONTRIBUTED PLANT IN SERVICE (ACCT. 111.2)

Depreciation Accruals (Credits) during the year (111.2):

1. Report the amounts charged in the operating sections to Other Income Deductions (426).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	Electric (c)	(d)	(e)	Total (f)	
Balance first of year (111.2)	135,478	545,938			681,416	1
Credits During Year						2
Accruals:						3
Charged Other Income Deductions (426)	12,023	43,585			55,608	4
Depreciation expense on meters						5
charged to sewer (see Note 3)					0	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage	0	0			0	10
Other credits (specify):						11
					0	12
					0	13
					0	14
					0	15
Total credits	12,023	43,585	0	0	55,608	16
Debits during year						17
Book cost of plant retired	0	13,949			13,949	18
Cost of removal	0	0			0	19
Other debits (specify):						20
Adjustment between utility financed	16,495	25,409			41,904	21
					0	22
					0	23
					0	24
Total debits	16,495	39,358	0	0	55,853	25
Balance end of year (111.2)	131,006	550,165	0	0	681,171	26
Footnotes						27

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
NONE	0			0	2
Total Nonutility Property (121)	0	0	0	0	
Less accum. prov. depr. & amort. (122)	0			0	3
Net Nonutility Property	0	0	0	0	

ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)

Particulars (a)	Amount (b)	
Balance first of year		1
Additions:		
Provision for uncollectibles during year		2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
Total Additions	0	
Deductions:		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		6
Total accounts written off	0	
Balance end of year	0	

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
Electric Utility							
Fuel (151)					0	0	1
Fuel stock expenses (152)					0	0	2
Plant mat. & oper. sup. (154)			138,177		138,177	135,552	3
Total Electric Utility					138,177	135,552	

Account	Total End of Year	Amount Prior Year	
Electric utility total	138,177	135,552	1
Water utility (154)	21,343	23,647	2
Sewer utility (154)		0	3
Heating utility (154)		0	4
Gas utility (154)		0	5
Merchandise (155)		0	6
Other materials & supplies (156)	1,571	1,623	7
Stores expense (163)		0	8
Total Materials and Supplies	161,091	160,822	

**UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT
(ACCTS. 181 AND 251)**

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
1998 G.O. REFUNDING BONDS	1,113	428	2,050	1
2001 MORTGAGE REVENUE BONDS	1,252	428	8,293	2
2003 MORTGAGE REVENUE BONDS	2,369	428	20,620	3
2007 G. O. REFUNDING BONDS	7,940	428	48,148	4
Total			79,111	
Unamortized premium on debt (251)				
NONE				5
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Amount (b)	
Balance first of year	1,203,468	1
Changes during year (explain):		
NONE		2
Balance end of year	<u><u>1,203,468</u></u>	

BONDS (ACCT. 221)

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
1998 GO REFUNDING BONDS	10/15/1998	10/15/2012	4.17%	87,077	1
1999 GO BONDS	09/01/1999	05/01/2009	5.11%	65,000	2
2001 MORTGAGE REVENUE BONDS	02/01/2001	05/01/2021	4.83%	340,000	3
2003 MORTGAGE REVENUE BONDS	06/01/2003	05/01/2023	4.03%	1,515,000	4
2004 STFL	08/24/2004	03/15/2024	5.00%	174,784	5
2005 STFL	08/25/2005	03/15/2025	4.50%	69,486	6
2007 GO REFUNDING BONDS	12/07/2007	05/01/2019	3.86%	930,000	7
2008 STFL	08/28/2008	03/15/2028	4.74%	300,000	8
Total Bonds (Account 221):				3,481,347	

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Advances from Municipality (223)					
NONE	00/00/0000	00/00/0000	0.00%		1
Total for Account 223				0	
Other Long-Term Debt (224)					
NONE	00/00/0000	00/00/0000	0.00%		2
Total for Account 224				0	
Notes Payable (231)					
NONE	00/00/0000	00/00/0000	0.00%		3
Total for Account 231				0	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	295,506	1
Accruals:		
Charged water department expense	94,632	2
Charged electric department expense	132,454	3
Charged sewer department expense		4
Other (explain):		
NONE		5
Total Accruals and other credits	227,086	
Taxes paid during year:		
County, state and local taxes	163,643	6
Social Security taxes	39,813	7
PSC Remainder Assessment	3,055	8
Other (explain):		
Gross Revenue	4,984	9
Total payments and other debits	211,495	
Balance end of year	311,097	

INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.
 2. Report Customer Deposits under Account 235.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
2003 MRB'S	8,025	62,314	60,810	9,529	1
1998 GO REFUNDING	677	4,160	4,209	628	2
1999 GO BONDS	7,020	(1,638)	4,830	552	* 3
2001 MRB'S	2,208	17,278	16,782	2,704	4
2004 BOARD OF COMM OF PLUBLIC LAND	4,974	11,060	9,115	6,919	5
2005 BOARD OF COMM OF PLUBLIC LAND	2,457	3,274	3,256	2,475	6
2008 BOARD OF COMM OF PUBLIC LAND		4,761	0	4,761	7
2007 GO REFUNDING	3,761	34,233	32,096	5,898	8
Subtotal	29,122	135,442	131,098	33,466	
Advances from Municipality (223)					
NONE	0			0	9
Subtotal	0	0	0	0	
Other Long-Term Debt (224)					
PENSION LOAN	0			0	10
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0			0	11
Subtotal	0	0	0	0	
Total	29,122	135,442	131,098	33,466	

INTEREST ACCRUED (ACCT. 237)

Interest Accrued (Acct. 237) (Page F-20)

General footnotes

The negative interest accrued in column 3 for the 1999 GO Bonds is the result of the refunding of this issue and the beginning of the year balance being the wrong amount. It should be combined with the 2007 GO refunding issue.

DETAIL OF OTHER BALANCE SHEET ACCOUNTS

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
NONE		2
Total (Acct. 124):	0	
Sinking Funds (125):		
NONE		3
Total (Acct. 125):	0	
Depreciation Fund (126):		
NONE		4
Total (Acct. 126):	0	
Other Special Funds (128):		
NONE		5
Total (Acct. 128):	0	
Special Deposits (134):		
REVENUE BOND RESERVE	181,292	6
DEBT SERVICE REDEMPTION	167,887	7
COMMITMENT TO COMMUNITY	41,896	8
SPECIAL DEPOSIT LIGHT AND WATER DEPRECIATION	50,000	9
Total (Acct. 134):	441,075	
Notes Receivable (141):		
NONE		10
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	43,441	11
Electric	268,463	12
Sewer (Regulated)		13
Other (specify):		
NONE		14
Total (Acct. 142):	311,904	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		15
Merchandising, jobbing and contract work		16
Other (specify):		
NONE	0	17
Total (Acct. 143):	0	
Receivables from Municipality (145):		
RECEIVABLES FROM MUNICIPALITY TAX COLLECTION	7,641	18
Total (Acct. 145):	7,641	

DETAIL OF OTHER BALANCE SHEET ACCOUNTS

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Prepayments (165):		
NONE		19
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		20
Total (Acct. 182):	0	
Preliminary Survey and Investigation Charges (183):		
NONE		21
Total (Acct. 183):	0	
Clearing Accounts (184):		
NONE		22
Total (Acct. 184):	0	
Temporary Facilities (185):		
NONE		23
Total (Acct. 185):	0	
Miscellaneous Deferred Debits (186):		
NONE		24
Total (Acct. 186):	0	
Payables to Municipality (233):		
PAYABLE TO MUNICIPALITY	6,924	25
Total (Acct. 233):	6,924	
Other Deferred Credits (253):		
Regulatory Liability	332,733	26
LOW INCOME ASSISTANCE	9,299	27
ENERGY CONSERVATION	26,850	28
Total (Acct. 253):	368,882	

RETURN ON RATE BASE COMPUTATION

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include contributed plant in service, property held for future use, or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service (101.1)	4,061,244	5,268,990	0	0	9,330,234	1
Materials and Supplies	22,495	136,864	0	0	159,359	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation (111.1)	693,925	1,477,133	0	0	2,171,058	4
Customer Advances for Construction					0	5
Regulatory Liability	70,060	273,764	0	0	343,824	6
NONE					0	7
Average Net Rate Base	3,319,754	3,654,957	0	0	6,974,711	
Net Operating Income	103,567	125,238	0	0	228,805	8
Net Operating Income as a percent of						
Average Net Rate Base	3.12%	3.43%	N/A	N/A	3.28%	

**REGULATORY LIABILITY - PRE-2003 HISTORICAL
ACCUMULATED DEPRECIATION ON CONTRIBUTED UTILITY
PLANT (253)**

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Balance First of Year	72,320	282,596	0	0	354,916	1
Add credits during year:						
NONE					0	2
Deduct charges:						
Miscellaneous Amortization (425)	4,520	17,663	0	0	22,183	3
Other (specify):						
NONE					0	4
Balance End of Year	67,800	264,933	0	0	332,733	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

None.

2. Leaseholder changes.

None.

3. Extensions of service.

Primary electrical service was extended 1034 feet into two existing new subdivisions.

4. Estimated changes in revenues due to rate changes.

The 3% simplified water rate increase was effective September 2, 2008. This generate an estimated \$3,414 in additional revenue for the last 4 month of 2008.

5. Obligations incurred or assumed, excluding commercial paper.

\$300,000 was borrowed from the State Land Trust Fund in August 2008. These funds were used to upgrade various areas of the wellhouses and reservoirs. It was also used to install new water mains on Upper Chestnut Street during the reconstruction of that street.

6. Formal proceedings with the Public Service Commission.

none

7. Any additional matters.

None

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Water			
Sales of Water (460-467)	524,063	534,846	1
Total Sales of Water	524,063	534,846	
Other Operating Revenues			
Forfeited Discounts (470)	1,297	1,029	2
Rents from Water Property (472)	0	0	3
Interdepartmental Rents (473)	0	0	4
Other Water Revenues (474)	22,733	18,041	5
Total Other Operating Revenues	24,030	19,070	
Total Operating Revenues	548,093	553,916	
Operation and Maintenance Expenses			
Source of Supply Expense (600-617)	17,746	14,160	6
Pumping Expenses (620-633)	46,225	32,770	7
Water Treatment Expenses (640-652)	5,846	3,268	8
Transmission and Distribution Expenses (660-678)	82,258	67,287	9
Customer Accounts Expenses (901-906)	21,594	21,656	10
Sales Expenses (910)	0	0	11
Administrative and General Expenses (920-932)	85,240	64,101	12
Total Operation and Maintenance Expenses	258,909	203,242	
Other Operating Expenses			
Depreciation Expense (403)	100,985	91,843	13
Amortization Expense (404-407)		0	14
Taxes (408)	84,632	78,234	15
Total Other Operating Expenses	185,617	170,077	
Total Operating Expenses	444,526	373,319	
NET OPERATING INCOME	103,567	180,597	

WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Account 460, Unmetered Sales to General Customers - Gallons of Water Sold should not include in any way quantity of water, i.e. metered, or measured by tank or pool volume. The quantity should be estimated based on size of pipe, flow, foot of frontage, etc. Bulk water sales should be Account 460 if the quantity is estimated and should be Account 461 if metered or measured by volume. Water related to construction should be a measured sale of water (Account 461).
5. Other accounts: see application Help files for details.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential (460.1)				1
Commercial (460.2)				2
Industrial (460.3)				3
Public Authority (460.4)				4
Total Unmetered Sales to General Customers (460)	0	0	0	
Metered Sales to General Customers (461)				
Residential (461.1)	1,099	51,777	196,876	5
Commercial (461.2)	130	13,744	38,825	6
Industrial (461.3)	4	39,877	84,371	7
Public Authority (461.4)	22	6,458	18,349	8
Total Metered Sales to General Customers (461)	1,255	111,856	338,421	
Private Fire Protection Service (462)	12		7,386	9
Public Fire Protection Service (463)	1,250		176,270	10
Other Water Sales (465)				11
Sales for Resale (466)		0	0	12
Interdepartmental Sales (467)	3	105	1,986	13
Total Sales of Water	2,520	111,961	524,063	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)	
NONE				1
Total		0	0	

OTHER OPERATING REVENUES (WATER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		1
Other (specify):		
Wholesale fire protection billed		2
Amount billed (usually per rate schedule F-1 or Fd-1)	176,270	3
NONE		4
Total Public Fire Protection Service (463)	176,270	
Forfeited Discounts (470):		
NONE		5
Customer late payment charges	1,297	6
Other (specify):		
Total Forfeited Discounts (470)	1,297	
Rents from Water Property (472):		
NONE		7
Total Rents from Water Property (472)	0	
Interdepartmental Rents (473):		
NONE		8
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
MISC. SALES OF INVENTORY ITEMS TO CONTRACTRERS	1,039	9
ALLOCATION OF ALL COST ASSOCIATED WITH METERS AND METER READING TO SEWER	21,694	10
Return on net investment in meters charged to sewer department		11
Other (specify):		
Total Other Water Revenues (474)	22,733	

OTHER OPERATING REVENUES (WATER)

Other Operating Revenues (Water) (Page W-04)

Please explain amounts in Account 474 in excess of \$10,000, including like items grouped. Please provide, for example, a short list or detail using other than terms such as "other revenues" "general" "miscellaneous" or repeating the account title.

done

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)	
SOURCE OF SUPPLY EXPENSES			
Operation Supervision and Engineering (600)		0	1
Operation Labor and Expenses (601)	17,746	14,160	2
Purchased Water (602)		0	3
Miscellaneous Expenses (603)		0	4
Rents (604)		0	5
Maintenance Supervision and Engineering (610)		0	6
Maintenance of Structures and Improvements (611)		0	7
Maintenance of Collecting and Impounding Reservoirs (612)		0	8
Maintenance of Lake, River and Other Intakes (613)		0	9
Maintenance of Wells and Springs (614)		0	10
Maintenance of Supply Mains (616)		0	11
Maintenance of Miscellaneous Water Source Plant (617)		0	12
Total Source of Supply Expenses	17,746	14,160	
PUMPING EXPENSES			
Operation Supervision and Engineering (620)		0	13
Fuel for Power Production (621)		0	14
Power Production Labor and Expenses (622)		0	15
Fuel or Power Purchased for Pumping (623)	38,860	31,480	* 16
Pumping Labor and Expenses (624)		0	17
Expenses Transferred--Credit (625)		0	18
Miscellaneous Expenses (626)		0	19
Rents (627)		0	20
Maintenance Supervision and Engineering (630)	543	281	21
Maintenance of Structures and Improvements (631)		0	22
Maintenance of Power Production Equipment (632)		0	23
Maintenance of Pumping Equipment (633)	6,822	1,009	24
Total Pumping Expenses	46,225	32,770	
WATER TREATMENT EXPENSES			
Operation Supervision and Engineering (640)		0	25
Chemicals (641)	5,846	3,268	26
Operation Labor and Expenses (642)		0	27
Miscellaneous Expenses (643)		0	28
Rents (644)		0	29
Maintenance Supervision and Engineering (650)		0	30
Maintenance of Structures and Improvements (651)		0	31
Maintenance of Water Treatment Equipment (652)		0	32
Total Water Treatment Expenses	5,846	3,268	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)	
TRANSMISSION AND DISTRIBUTION EXPENSES			
Operation Supervision and Engineering (660)	23,625	16,665	33
Storage Facilities Expenses (661)		0	34
Transmission and Distribution Lines Expenses (662)		0	35
Meter Expenses (663)		0	36
Customer Installations Expenses (664)		0	37
Miscellaneous Expenses (665)	7,644	5,918	38
Rents (666)		0	39
Maintenance Supervision and Engineering (670)		0	40
Maintenance of Structures and Improvements (671)		0	41
Maintenance of Distribution Reservoirs and Standpipes (672)	1,300	101	42
Maintenance of Transmission and Distribution Mains (673)	16,564	24,620	43
Maintenance of Services (675)	1,814	6,621	44
Maintenance of Meters (676)	11,207	5,080	45
Maintenance of Hydrants (677)	19,643	7,843	* 46
Maintenance of Miscellaneous Plant (678)	461	439	47
Total Transmission and Distribution Expenses	82,258	67,287	
CUSTOMER ACCOUNTS EXPENSES			
Supervision (901)		0	48
Meter Reading Expenses (902)	1,758	2,595	49
Customer Records and Collection Expenses (903)	19,790	19,053	50
Uncollectible Accounts (904)	46	8	51
Miscellaneous Customer Accounts Expenses (905)		0	52
Customer Service and Information Expenses (906)			53
Total Customer Accounts Expenses	21,594	21,656	
SALES EXPENSES			
Sales Expenses (910)		0	54
Total Sales Expenses	0	0	
ADMINISTRATIVE AND GENERAL EXPENSES			
Administrative and General Salaries (920)	628	960	55
Office Supplies and Expenses (921)	9,519	9,759	56
Administrative Expenses Transferred--Credit (922)		0	57
Outside Services Employed (923)	18,845	13,386	58
Property Insurance (924)	5,486	4,996	59
Injuries and Damages (925)		0	60
Employee Pensions and Benefits (926)	18,325	13,229	61
Regulatory Commission Expenses (928)		0	62
Duplicate Charges--Credit (929)		0	63

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)	
ADMINISTRATIVE AND GENERAL EXPENSES			
Miscellaneous General Expenses (930)	13,248	9,062	64
Rents (931)		0	65
Maintenance of General Plant (932)	19,189	12,709	66
Total Administrative and General Expenses	85,240	64,101	
Total Operation and Maintenance Expenses	258,909	203,242	

WATER OPERATION & MAINTENANCE EXPENSES

Water Operation & Maintenance Expenses (Page W-05)

If Fuel or Power Purchased for Pumping (623), divided by the Total kWh Used for Pumping on the Source of Supply, Pumping and Purchased Water Statistics schedule, is less than 3 cents or greater than 12 cents, please explain.

Billing error in December 2008 that will be corrected in 2009 of \$6540.

For values that represent an increase or a decrease when compared to the previous year of greater than 15%, but not less \$10,000, please explain.

Maintenance of Hydrants - In 20089 the utility emphasised hydrant repair and increased expenditures in this account to rebuild several hydrants that have been neglected over the past several years.

TAXES (ACCT. 408 - WATER)

When allocation of taxes is made between departments, explain method used.

Description of Tax (a)	Method Used to Allocate Between Departments (b)	This Year (c)	Last Year (d)	
Property Tax Equivalent		74,619	70,024	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department			0	2
Net property tax equivalent		74,619	70,024	
Social Security		10,013	8,210	3
PSC Remainder Assessment			0 *	4
Other (specify): NONE			0	5
Total tax expense		84,632	78,234	

TAXES (ACCT. 408 - WATER)

Taxes (Acct. 408 - Water) (Page W-06)

Explain zero value(s) for PSC Remainder Assessment and/or Social Security.

The utility has no water customers outside of the city limits.

PROPERTY TAX EQUIVALENT (WATER)

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service (total of utility financed and contributed plant), property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Columbia				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.183380				3
County tax rate	mills		4.576260				4
Local tax rate	mills		6.942591				5
School tax rate	mills		10.046782				6
Voc. school tax rate	mills		1.309078				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		23.058091				10
Less: state credit	mills		1.752048				11
Net tax rate	mills		21.306043				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		6.942591				14
Combined School Tax Rate	mills		11.355860				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		18.298451				17
Total Tax Rate	mills		23.058091				18
Ratio of Local and School Tax to Total	dec.		0.793580				19
Total tax net of state credit	mills		21.306043				20
Net Local and School Tax Rate	mills		16.908060				21
Utility Plant, Jan. 1	\$	4,744,308	4,744,308				22
Materials & Supplies	\$	25,271	25,271				23
Subtotal	\$	4,769,579	4,769,579				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	4,769,579	4,769,579				26
Assessment Ratio	dec.		0.925282				27
Assessed Value	\$	4,413,206	4,413,206				28
Net Local & School Rate	mills		16.908060				29
Tax Equiv. Computed for Current Year	\$	74,619	74,619				30
Tax Equivalent per 1994 PSC Report	\$	35,929					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
Tax equiv. for current year (see note 6)	\$	74,619					34
Footnotes							35

PROPERTY TAX EQUIVALENT (WATER)

Property Tax Equivalent (Water) (Page W-07)

If Materials and Supplies Total for this schedule does not match the Water utility Prior Year amount on the Materials and Supplies schedule, please explain.

The reported materials and supplies were overstated on the 2007 report by \$2,841. This was corrected in 2008.

WATER UTILITY PLANT IN SERVICE

--Plant Financed by Utility or Municipality--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT						
Organization (301)	0				0	1
Franchises and Consents (302)	0				0	2
Miscellaneous Intangible Plant (303)	0				0	3
Total Intangible Plant	0	0	0	0	0	
SOURCE OF SUPPLY PLANT						
Land and Land Rights (310)	1,200				1,200	4
Structures and Improvements (311)	0				0	5
Collecting and Impounding Reservoirs (312)	0				0	6
Lake, River and Other Intakes (313)	0				0	7
Wells and Springs (314)	396,161				396,161	8
Supply Mains (316)	0				0	9
Other Water Source Plant (317)	0				0	10
Total Source of Supply Plant	397,361	0	0	0	397,361	
PUMPING PLANT						
Land and Land Rights (320)	0				0	11
Structures and Improvements (321)	282,671	215,603	15,983		482,291	* 12
Other Power Production Equipment (323)	0				0	13
Electric Pumping Equipment (325)	287,943	63,622	201		351,364	14
Diesel Pumping Equipment (326)	0				0	15
Other Pumping Equipment (328)	2,025				2,025	16
Total Pumping Plant	572,639	279,225	16,184	0	835,680	
WATER TREATMENT PLANT						
Land and Land Rights (330)	0				0	17
Structures and Improvements (331)	0				0	18
Sand or Other Media Filtration Equipment (332)	17,017			(261)	16,756	* 19
Membrane Filtration Equipment (333)					0	20
Other Water Treatment Equipment (334)					0	21
Total Water Treatment Plant	17,017	0	0	(261)	16,756	
TRANSMISSION AND DISTRIBUTION PLANT						
Land and Land Rights (340)	22,620				22,620	22
Structures and Improvements (341)	0				0	23
Distribution Reservoirs and Standpipes (342)	291,337	46,625	7,849		330,113	24
Transmission and Distribution Mains (343)	1,485,784	98,994	36,425	14,046	1,562,399	* 25
Services (345)	283,361	59,970	8,899	1,398	335,830	* 26
Meters (346)	282,665	29,341	9,190	(106)	302,710	* 27
Hydrants (348)	153,561	1,900	4,881	1,051	151,631	* 28

WATER UTILITY PLANT IN SERVICE --Plant Financed by Utility or Municipality--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT						
Other Transmission and Distribution Plant (349)	0				0	29
Total Transmission and Distribution Plant	2,519,328	236,830	67,244	16,389	2,705,303	
GENERAL PLANT						
Land and Land Rights (389)	0				0	30
Structures and Improvements (390)	11,235				11,235	31
Office Furniture and Equipment (391)	16,777				16,777	32
Computer Equipment (391.1)	45,002	45,521			90,523	33
Transportation Equipment (392)	108,237				108,237	34
Stores Equipment (393)	1,143				1,143	35
Tools, Shop and Garage Equipment (394)	29,627	557			30,184	36
Laboratory Equipment (395)	9,699				9,699	37
Power Operated Equipment (396)	0				0	38
Communication Equipment (397)	79,038				79,038	39
SCADA Equipment (397.1)	0				0	40
Miscellaneous Equipment (398)	6,710			29	6,739	* 41
Total General Plant	307,468	46,078	0	29	353,575	
Total utility plant in service directly assignable	3,813,813	562,133	83,428	16,157	4,308,675	
Common Utility Plant Allocated to Water Department (300)	0				0	42
Total utility plant in service	3,813,813	562,133	83,428	16,157	4,308,675	

WATER UTILITY PLANT IN SERVICE
--Plant Financed by Utility or Municipality--

Water Utility Plant in Service --Plant Financed by Utility or Municipality-- (Page W-08)

If Additions for Accounts OTHER than 316, 343, 345, 346 and 348 exceed \$100,000, please explain. If applicable, provide construction authorization.

The amount of \$215,603 was the result of improvements and addition that were done on the wellhouses and reservoirs.

If Adjustments for any account are nonzero, please explain.

Adjustment to accounts 261, 345, 348, 398 and 343 were made to bring the PSC report in line with the utility general ledger. The excel worksheet used to track activity was not in agreement with the general ledger due to omissions and recording data on the wrong lines.

WATER UTILITY PLANT IN SERVICE --Plant Financed by Contributions--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT						
Organization (301)	0				0	1
Franchises and Consents (302)	0				0	2
Miscellaneous Intangible Plant (303)	0				0	3
Total Intangible Plant	0	0	0	0	0	
SOURCE OF SUPPLY PLANT						
Land and Land Rights (310)	0				0	4
Structures and Improvements (311)	0				0	5
Collecting and Impounding Reservoirs (312)	0				0	6
Lake, River and Other Intakes (313)	0				0	7
Wells and Springs (314)	0				0	8
Supply Mains (316)	0				0	9
Other Water Source Plant (317)	0				0	10
Total Source of Supply Plant	0	0	0	0	0	
PUMPING PLANT						
Land and Land Rights (320)	0				0	11
Structures and Improvements (321)	0				0	12
Other Power Production Equipment (323)	0				0	13
Electric Pumping Equipment (325)	0				0	14
Diesel Pumping Equipment (326)	0				0	15
Other Pumping Equipment (328)	0				0	16
Total Pumping Plant	0	0	0	0	0	
WATER TREATMENT PLANT						
Land and Land Rights (330)	0				0	17
Structures and Improvements (331)	0				0	18
Sand or Other Media Filtration Equipment (332)	0				0	19
Membrane Filtration Equipment (333)	0				0	20
Other Water Treatment Equipment (334)	0				0	21
Total Water Treatment Plant	0	0	0	0	0	
TRANSMISSION AND DISTRIBUTION PLANT						
Land and Land Rights (340)	0				0	22
Structures and Improvements (341)	0				0	23
Distribution Reservoirs and Standpipes (342)	0				0	24
Transmission and Distribution Mains (343)	690,126	87,405		(14,046)	763,485	* 25
Services (345)	148,198	20,017		32,556	200,771	* 26
Meters (346)	0				0	27

WATER UTILITY PLANT IN SERVICE --Plant Financed by Contributions--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT						
Hydrants (348)	92,434	53,971		(35,005)	111,400	* 28
Other Transmission and Distribution Plant (349)	0				0	29
Total Transmission and Distribution Plant	930,758	161,393	0	(16,495)	1,075,656	
GENERAL PLANT						
Land and Land Rights (389)	0				0	30
Structures and Improvements (390)	0				0	31
Office Furniture and Equipment (391)	0				0	32
Computer Equipment (391.1)	0				0	33
Transportation Equipment (392)	0				0	34
Stores Equipment (393)	0				0	35
Tools, Shop and Garage Equipment (394)	0				0	36
Laboratory Equipment (395)	0				0	37
Power Operated Equipment (396)	0				0	38
Communication Equipment (397)	0				0	39
SCADA Equipment (397.1)	0				0	40
Miscellaneous Equipment (398)	0				0	41
Total General Plant	0	0	0	0	0	
Total utility plant in service directly assignable	930,758	161,393	0	(16,495)	1,075,656	
Common Utility Plant Allocated to Water Department (300)	0				0	42
Total utility plant in service	930,758	161,393	0	(16,495)	1,075,656	

WATER UTILITY PLANT IN SERVICE
--Plant Financed by Contributions--

Water Utility Plant in Service --Plant Financed by Contributions-- (Page W-09)

If Adjustments for any account are nonzero, please explain.

Adjustment to accounts 343, 345 and 348 were made to bring the PSC report in line with the utility general ledger. The excel worksheet used to track activity was not in agreement with the general ledger due to omissions and recording data on the wrong lines.

ACCUMULATED PROVISION FOR DEPRECIATION - WATER

--Plant Financed by Utility or Municipality--

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
SOURCE OF SUPPLY PLANT				
Structures and Improvements (311)	0	0.00%		1
Collecting and Impounding Reservoirs (312)	0	0.00%		2
Lake, River and Other Intakes (313)	0	0.00%		3
Wells and Springs (314)	84,422	2.94%	11,647	4
Supply Mains (316)	0	0.00%		5
Other Water Source Plant (317)	0	0.00%		6
Total Source of Supply Plant	84,422		11,647	
PUMPING PLANT				
Structures and Improvements (321)	73,640	2.44%	9,333 *	7
Other Power Production Equipment (323)	0	0.00%		8
Electric Pumping Equipment (325)	99,642	4.00%	12,786	9
Diesel Pumping Equipment (326)	0	0.00%		10
Other Pumping Equipment (328)	917	4.29%	87	11
Total Pumping Plant	174,199		22,206	
WATER TREATMENT PLANT				
Structures and Improvements (331)	0	0.00%		12
Sand or Other Media Filtration Equipment (332)	17,017	6.00%	0 *	13
Membrane Filtration Equipment (333)				14
Other Water Treatment Equipment (334)				15
Total Water Treatment Plant	17,017		0	
TRANSMISSION AND DISTRIBUTION PLANT				
Structures and Improvements (341)	0	0.00%		16
Distribution Reservoirs and Standpipes (342)	59,783	1.87%	5,811 *	17
Transmission and Distribution Mains (343)	785	0.93%	14,239 *	18
Services (345)	59,158	2.09%	6,485 *	19
Meters (346)	85,823	5.03%	14,720	20
Hydrants (348)	24,633	1.59%	2,435 *	21
Other Transmission and Distribution Plant (349)	0	0.00%		22
Total Transmission and Distribution Plant	230,182		43,690	
GENERAL PLANT				
Structures and Improvements (390)	4,621	2.25%	253	23
Office Furniture and Equipment (391)	9,175	5.83%	978	24
Computer Equipment (391.1)	25,914	26.67%	832	25
Transportation Equipment (392)	67,089	10.50%	11,365	26
Stores Equipment (393)	470	5.83%	67	27
Tools, Shop and Garage Equipment (394)	13,818	5.83%	1,743	28
Laboratory Equipment (395)	4,455	5.83%	565	29

ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)
--Plant Financed by Utility or Municipality--

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
311					0	1
312					0	2
313					0	3
314					96,069	4
316					0	5
317					0	6
	0	0	0	0	96,069	
321	15,983			(17,834)	49,156 *	7
323					0	8
325	201				112,227	9
326					0	10
328					1,004	11
	16,184	0	0	(17,834)	162,387	
331					0	12
332					17,017 *	13
333					0	14
334					0	15
	0	0	0	0	17,017	
341					0	16
342	7,849			3,354	61,099 *	17
343	36,425			13,876	(7,525) *	18
345	8,899			1,398	58,142 *	19
346	9,190				91,353	20
348	4,881			1,051	23,238 *	21
349					0	22
	67,244	0	0	19,679	226,307	
390					4,874	23
391					10,153	24
391.1					26,746	25
392					78,454	26
393					537	27
394					15,561	28
395					5,020	29

ACCUMULATED PROVISION FOR DEPRECIATION - WATER
--Plant Financed by Utility or Municipality--

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
 2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
GENERAL PLANT				
Power Operated Equipment (396)	0	0.00%		30
Communication Equipment (397)	49,245	9.17%	7,248	31
SCADA Equipment (397.1)	0	0.00%		32
Miscellaneous Equipment (398)	3,616	5.83%	392	33
Total General Plant	178,403		23,443	
Total accum. prov. directly assignable	684,223		100,986	
 Common Utility Plant Allocated to Water Department	 0	 0.00%		 34
Total accum. prov. for depreciation	684,223		100,986	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)
--Plant Financed by Utility or Municipality--

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
396					0	30
397					56,493	31
397.1					0	32
398					4,008	33
	0	0	0	0	201,846	
	83,428	0	0	1,845	703,626	
					0	34
	83,428	0	0	1,845	703,626	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER
--Plant Financed by Utility or Municipality--

Accumulated Provision for Depreciation - Water --Plant Financed by Utility or Municipality-- (Page W-10)

If End of Year Balance is less than zero, please explain.

Transmission and Distribution Mains (343) - The negative variance is due to an inaccurate depreciation rate of .93%. This results in retiring mains that are replaced having a value greater than what it should. The depreciation rate for this grouping needs to be changed and the accumulated depreciation adjusted in 2009.

If Accumulated Depreciation End of Year Balance is greater than the equivalent Plant in Service (Financed by Utility or Municipality) EOY Balance, please explain.

The accumulated depreciation in account 332 is wrong. It is overstated by \$261 and will be corrected in 2009.

If Adjustments for any account are nonzero, please explain.

Adjustment to accounts 321, 342, 343, 345 and 348 were made to bring the PSC report in line with the utility general ledger. The excel worksheet used to track activity was not in agreement with the general ledger due to omissions and recording data on the wrong lines.

ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)
--Plant Financed by Utility or Municipality--

This page intentionally left blank

ACCUMULATED PROVISION FOR DEPRECIATION - WATER

--Plant Financed by Contributions--

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
SOURCE OF SUPPLY PLANT				
Structures and Improvements (311)	0	0.00%		1
Collecting and Impounding Reservoirs (312)	0	0.00%		2
Lake, River and Other Intakes (313)	0	0.00%		3
Wells and Springs (314)	0	0.00%		4
Supply Mains (316)	0	0.00%		5
Other Water Source Plant (317)	0	0.00%		6
Total Source of Supply Plant	0		0	
PUMPING PLANT				
Structures and Improvements (321)	0	0.00%		7
Other Power Production Equipment (323)	0	0.00%		8
Electric Pumping Equipment (325)	0	0.00%		9
Diesel Pumping Equipment (326)	0	0.00%		10
Other Pumping Equipment (328)	0	0.00%		11
Total Pumping Plant	0		0	
WATER TREATMENT PLANT				
Structures and Improvements (331)	0	0.00%		12
Sand or Other Media Filtration Equipment (332)	0	0.00%		13
Membrane Filtration Equipment (333)				14
Other Water Treatment Equipment (334)				15
Total Water Treatment Plant	0		0	
TRANSMISSION AND DISTRIBUTION PLANT				
Structures and Improvements (341)	0	0.00%		16
Distribution Reservoirs and Standpipes (342)	0	0.00%		17
Transmission and Distribution Mains (343)	80,640	0.93%	6,694	* 18
Services (345)	38,207	2.09%	3,987	* 19
Meters (346)	0	0.00%		20
Hydrants (348)	16,631	1.59%	1,342	* 21
Other Transmission and Distribution Plant (349)	0	0.00%		22
Total Transmission and Distribution Plant	135,478		12,023	
GENERAL PLANT				
Structures and Improvements (390)	0	0.00%		23
Office Furniture and Equipment (391)	0	0.00%		24
Computer Equipment (391.1)	0	0.00%		25
Transportation Equipment (392)	0	0.00%		26
Stores Equipment (393)	0	0.00%		27
Tools, Shop and Garage Equipment (394)	0	0.00%		28
Laboratory Equipment (395)	0	0.00%		29

ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)
--Plant Financed by Contributions--

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
311					0	1
312					0	2
313					0	3
314					0	4
316					0	5
317					0	6
	0	0	0	0	0	
321					0	7
323					0	8
325					0	9
326					0	10
328					0	11
	0	0	0	0	0	
331					0	12
332					0	13
333					0	14
334					0	15
	0	0	0	0	0	
341					0	16
342					0	17
343				(14,046)	73,288	* 18
345				(1,398)	40,796	* 19
346					0	20
348				(1,051)	16,922	* 21
349					0	22
	0	0	0	(16,495)	131,006	
390					0	23
391					0	24
391.1					0	25
392					0	26
393					0	27
394					0	28
395					0	29

ACCUMULATED PROVISION FOR DEPRECIATION - WATER
--Plant Financed by Contributions--

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
 2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
GENERAL PLANT				
Power Operated Equipment (396)	0	0.00%		30
Communication Equipment (397)	0	0.00%		31
SCADA Equipment (397.1)	0	0.00%		32
Miscellaneous Equipment (398)	0	0.00%		33
Total General Plant	0		0	
Total accum. prov. directly assignable	135,478		12,023	
Common Utility Plant Allocated to Water Department	0	0.00%		34
Total accum. prov. for depreciation	135,478		12,023	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)
--Plant Financed by Contributions--

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
396					0	30
397					0	31
397.1					0	32
398					0	33
	0	0	0	0	0	
	0	0	0	(16,495)	131,006	
					0	34
	0	0	0	(16,495)	131,006	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER
--Plant Financed by Contributions--

Accumulated Provision for Depreciation - Water --Plant Financed by Contributions-- (Page W-12)

General footnotes

The negative adjustments in column (i) reflect the retirement of assets in prior years where all the retirement came from Utility contributed capital and should have been prorated between utility capital and contributed capital.

If Adjustments for any account are nonzero, please explain.

Adjustment to accounts 343, 345 and 348 were made to bring the PSC report in line with the utility general ledger. The excel worksheet used to track activity was not in agreement with the general ledger due to omissions and recording data on the wrong lines.

ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)
--Plant Financed by Contributions--

This page intentionally left blank

SOURCES OF WATER SUPPLY - STATISTICS

Expanded definitions of the three types of accounted-for water reported on this schedule are included in the schedule Help and in the Reference Manual Schedule Reference Sheet.

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			7,338	7,338	1
February			6,663	6,663	2
March			6,983	6,983	3
April			6,656	6,656	4
May			7,647	7,647	5
June			9,550	9,550	6
July			19,667	19,667	7
August			17,907	17,907	8
September			16,410	16,410	9
October			12,195	12,195	10
November			6,533	6,533	11
December			6,825	6,825	12
Total annual pumpage	0	0	124,374	124,374	

WATER LOSS AND OTHER STATISTICS

1. For Gallons used in the treatment process (line 3), estimate water used in production including filter backwash, pumps, and other utility uses before the point of entry to the distribution system.
2. For Gallons used for other system uses (line 10), report other unmetered water used for system operation and maintenance, water used for non-regulated sewer utility and all other unmetered usage that is known to occur and does not fall into one of the other categories listed under Water Usage.

WATER LOSS STATISTICS

Source of Water Supply Statistics - Total Annual Pumpage (000's):	124,374	1
Less: Gallons (000's) used in the treatment process:	0	2
Subtotal: Gallons (000's) entering distribution system:	124,374	3
Less: Gallons (000's) sold:	111,961	4
Gallons (000's) entering distribution system but not sold:	12,413	5
Estimated Water Usage:		6
Gallons (000's) used to flush mains:	1,045	7
Gallons (000's) used for fire protection:	15	8
Gallons (000's) used to prevent freezing of distribution system:	61	9
Gallons (000's) used for other system uses:	1,121	10
Subtotal Estimated Usage:	2,242	11
Estimated Water Losses:		12
Gallons (000's) lost due to main leaks or breaks:	400	13
Gallons (000's) lost due to service leaks or breaks:	100	14
Gallons (000's) lost due to hydrant leaks, tank overflows and pressure reducing valves:	199	15
Gallons (000's) for unauthorized usage such as vandalism and theft:	0	16
Gallons (000's) not accounted for:	9,472	17
Subtotal of Estimated Losses:	10,171	18
Percentage of water entering distribution system sold:	90%	19
Percentage of unaccounted for water:	8%	20
If more than 15%, indicate causes:		21

If more than 15%, state what action has been taken to reduce water loss:

OTHER STATISTICS

Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)	1,013	22
Date of maximum: 07/18/2008		23
Cause of maximum: Lodi Canning Company at Peak Production		24
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)	118	25
Date of minimum: 04/05/2008		26
Total KWH used by the utility (include pumping, treatment facilities and other utility operations):	188,712	27
If water is purchased:		28
Vendor Name:		29
Point of Delivery:		30
What percentage of purchased water is surface water?		31
Number of main breaks repaired this year:	2	32
Number of service breaks repaired this year:	2	33
Population served (estimate the number of individuals served):		34
Inside municipality?	3,005	35
Outside municipality?	0	36

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
CHESTNUT/STRANGEWAY	3	300	18	158,000	Yes	1
COLUMBUS STREET	2	334	12	152,000	Yes	2
SAUK STREET	4	406	14	47,000	Yes	3

SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Intakes			
	Identification Number (b)	Distance From Shore in feet (c)	Depth Below Surface in feet (d)	Diameter in inches (e)
NONE				

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	3	1
Identification	1	2			
Location	COLUMBUS STREET	COLUMBUS STREET	STRANGEWAY AVENUE		2
Purpose	P	P		P	3
Destination	D	D		D	4
Pump Manufacturer	FAIRBANKS	PEERLESS	GOULDS		5
Year Installed	1935	1986	1997		6
Type	CENTRIFUGAL	CENTRIFUGAL	VERTICAL TURBINE		7
Actual Capacity (gpm)	500	500	1,000		8
Pump Motor or Standby Engine Mfr	FAIRBANKS	MARATHON	GENERAL ELECTRIC		9
Year Installed	1935	1986	1997		10
Type	ELECTRIC	ELECTRIC	ELECTRIC		11
Horsepower	30	50	100		12
Footnotes					13
					14

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	4	15
Identification	4				
Location	SAUK STREET				16
Purpose	P				17
Destination	D				18
Pump Manufacturer	GOULDS				19
Year Installed	2000				20
Type	VERTICAL TURBINE				21
Actual Capacity (gpm)	1,000				22
Pump Motor or Standby Engine Mfr	ELEC MOTOR INTENTL 549				23
Year Installed	2000				24
Type	ELECTRIC				25
Horsepower	125				26
Footnotes					27
					28

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	1
Identification number or name	1	2	3	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	R	R	3 4
Year constructed	1951	1962	1999	5 6
Primary material (earthen, steel, concrete, other)	CONCRETE	CONCRETE	CONCRETE	7 8
Elevation difference in feet (See Headnote 3.)	184	92	65	9 10
Total capacity in gallons (actual)	185,400	146,000	200,000	11 12
WATER TREATMENT PLANT				13
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID	LIQUID	LIQUID	14 15
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE	WELLHOUSE	16 17 18
Filters, type (gravity, pressure, other, none)	NONE	NONE	NONE	19 20
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.0000	0.0000	0.0000	21 22 23
Is a corrosion control chemical used (yes, no)?	N	N	N	24 25
Is water fluoridated (yes, no)?	Y	Y	Y	26 27
Footnotes				28

WATER MAINS

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	Number of Feet			Adjustments Increase or (Decrease) (g)	End of Year (h)	
			First of Year (d)	Added During Year (e)	Retired During Year (f)			
M	D	2.000	184	0	0		184	1
M	D	3.000	0	0	0		0	2
M	D	4.000	16,172	0	330		15,842	3
M	D	6.000	27,876	106	705		27,277	4
M	D	8.000	35,596	1,990	0		37,586	5
M	D	10.000	8,466	0	0		8,466	6
M	D	12.000	8,696	0	0		8,696	7
Total Within Municipality			96,990	2,096	1,035	0	98,051	
Total Utility			96,990	2,096	1,035	0	98,051	

WATER MAINS

Water Mains (Page W-19)

If Added During Year column total is greater than zero, please explain financing following the criteria listed in the schedule headnote No. 5.

1035 feet of the water main addition was financed by the utility. The remaining 1061 feet was financed by developer.

WATER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.375	10	0	0		10		1
L	0.625	160	0	1		159		2
M	0.750	310	0	12		298		3
M	1.000	522	44	0		566	86	4
M	1.250	3	0	0		3		5
M	1.500	40	0	0		40		6
M	2.000	31	1	0		32		7
M	4.000	2	0	0		2		8
M	6.000	4	1	0		5	3	9
Total Utility		1,082	46	13	0	1,115	89	

WATER SERVICES

Water Services (Page W-20)

If net additions are greater than zero, please explain financing by following criteria listed in schedule headnote No. 3.
33 services where added in 2008, 12 utility financed and 21 developer financed.

METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).
5. Explain all reported adjustments as a schedule footnote.
6. Do not include station meters in the meter inventory used to complete these tables.

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	*	
0.625	1,282	132	116	(42)	1,256	199	*	1
1.000	28	6	3		31	5		2
1.250	1		1		0	0		3
1.500	10	1	2		9	9		4
2.000	18	1	2	0	17	3		5
3.000	6	0	0	0	6	0		6
4.000	0	0	0	0	0	0		7
6.000	2	0	0	0	2	2		8
8.000	1	0	0	0	1	1		9
10.000	1	0	0	0	1	1		10
Total:	1,349	140	124	(42)	1,323	220		

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	*	
0.625	1,093	97	1	5	0	60	1,256	*	1
1.000	6	17	1	3	0	4	31		2
1.250	0	0	0	0	0	0	0		3
1.500	0	7	1	1	0	0	9		4
2.000	0	8	0	7	0	2	17		5
3.000	0	0	0	6	0	0	6		6
4.000	0	0	0	0	0	0	0		7
6.000	0	1	0	0	1	0	2		8
8.000	0	0	0	0	1	0	1		9
10.000	0	0	0	0	1	0	1		10
Total:	1,099	130	3	22	3	66	1,323		

METERS

Meters (Page W-21)

Explain all reported adjustments.

The reported adjustment of -43 meters is due to an audit of actual meter that the utility owns and the removal of the the 3 station meters from this page of the report.

Ss. PSC 185.83(2) states "Station meters shall be maintained to ensure reasonable accuracy and shall have the accuracy checked at least once every 2 years." Are all station meters being tested every two years? Answer yes or no. If no, please explain.

The three station meters are checked each year.

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

1. Distinguish between fire and flushing hydrants by lead size.
 - a. Fire hydrants normally have a lead size of 6 inches or greater.
 - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	0	0	0	0	0	1
Within Municipality	167	3	1	6	175	* 2
Total Fire Hydrants	167	3	1	6	175	
Flushing Hydrants						
	0	0	0	175	175	* 3
Total Flushing Hydrants	0	0	0	175	175	

NR811.08(5) recommends that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Please provide the number operated during the year.

Number of hydrants operated during year:	175
Number of distribution system valves end of year:	503
Number of distribution valves operated during year:	503

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

Hydrants and Distribution System Valves (Page W-22)

Explain all reported Adjustments.

The adjustment to the number of hydrants was the result of a complete physical inventory of hydrants.

ELECTRIC OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Electricity			
Sales of Electricity (440-448)	2,794,349	2,664,002	1
Total Sales of Electricity	2,794,349	2,664,002	
Other Operating Revenues			
Forfeited Discounts (450)	5,529	4,726	2
Miscellaneous Service Revenues (451)	5,636	5,046	3
Sales of Water and Water Power (453)	0	0	4
Rent from Electric Property (454)	11,291	11,040	5
Interdepartmental Rents (455)	0	0	6
Other Electric Revenues (456)	54,343	84,844	7
Total Other Operating Revenues	76,799	105,656	
Total Operating Revenues	2,871,148	2,769,658	
Operation and Maintenance Expenses			
Power Production Expenses (500-557)	1,999,406	1,847,667	8
Transmission Expenses (560-573)	0	0	9
Distribution Expenses (580-598)	165,344	117,621	10
Customer Accounts Expenses (901-905)	54,259	47,584	11
Customer Service and Information Expenses (906)	0		12
Sales Expenses (911-916)	15,233	11,005	13
Administrative and General Expenses (920-932)	206,595	160,102	14
Total Operation and Maintenance Expenses	2,440,837	2,183,979	
Other Expenses			
Depreciation Expense (403)	164,453	173,750	15
Amortization Expense (404-407)		0	16
Taxes (408)	140,620	123,514	17
Total Other Expenses	305,073	297,264	
Total Operating Expenses	2,745,910	2,481,243	
NET OPERATING INCOME	125,238	288,415	

OTHER OPERATING REVENUES (ELECTRIC)

1. Report revenues relating to each account and fully describe each item using other than the account title.
 2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and all other lesser amounts grouped as Miscellaneous.

Particulars (a)	Amount (b)	
Forfeited Discounts (450):		
NONE		1
Customer late payment charges	5,529	2
Other (specify):		
Total Forfeited Discounts (450)	5,529	
Miscellaneous Service Revenues (451):		
MISCELLANEOUS SERVICE REVENUES	5,636	3
Total Miscellaneous Service Revenues (451)	5,636	
Sales of Water and Water Power (453):		
NONE		4
Total Sales of Water and Water Power (453)	0	
Rent from Electric Property (454):		
RENT FROM POLES	11,291	5
Total Rent from Electric Property (454)	11,291	
Interdepartmental Rents (455):		
NONE		6
Total Interdepartmental Rents (455)	0	
Other Electric Revenues (456):		
SOLAR PANEL GRANT AND CONTRIBUTED CAPITAL	54,343	7
Total Other Electric Revenues (456)	54,343	

ELECTRIC OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)
POWER PRODUCTION EXPENSES		
STEAM POWER GENERATION EXPENSES		
Operation Supervision and Engineering (500)	0	1
Fuel (501)	0	2
Steam Expenses (502)	0	3
Steam from Other Sources (503)	0	4
Steam Transferred -- Credit (504)	0	5
Electric Expenses (505)	0	6
Miscellaneous Steam Power Expenses (506)	0	7
Rents (507)	0	8
Maintenance Supervision and Engineering (510)	0	9
Maintenance of Structures (511)	0	10
Maintenance of Boiler Plant (512)	0	11
Maintenance of Electric Plant (513)	0	12
Maintenance of Miscellaneous Steam Plant (514)	0	13
Total Steam Power Generation Expenses	0	0
HYDRAULIC POWER GENERATION EXPENSES		
Operation Supervision and Engineering (535)	0	14
Water for Power (536)	0	15
Hydraulic Expenses (537)	0	16
Electric Expenses (538)	0	17
Miscellaneous Hydraulic Power Generation Expenses (539)	0	18
Rents (540)	0	19
Maintenance Supervision and Engineering (541)	0	20
Maintenance of Structures (542)	0	21
Maintenance of Reservoirs, Dams and Waterways (543)	0	22
Maintenance of Electric Plant (544)	0	23
Maintenance of Miscellaneous Hydraulic Plant (545)	0	24
Total Hydraulic Power Generation Expenses	0	0
OTHER POWER GENERATION EXPENSES		
Operation Supervision and Engineering (546)	0	25
Fuel (547)	0	26
Generation Expenses (548)	0	27
Miscellaneous Other Power Generation Expenses (549)	0	28
Rents (550)	0	29
Maintenance Supervision and Engineering (551)	0	30
Maintenance of Structures (552)	0	31
Maintenance of Generating and Electric Plant (553)	0	32

ELECTRIC OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)	
POWER PRODUCTION EXPENSES			
OTHER POWER GENERATION EXPENSES			
Maintenance of Miscellaneous Other Power Generating Plant (554)		0	33
Total Other Power Generation Expenses	0	0	
OTHER POWER SUPPLY EXPENSES			
Purchased Power (555)	1,999,406	1,847,667	34
System Control and Load Dispatching (556)		0	35
Other Expenses (557)		0	36
Total Other Power Supply Expenses	1,999,406	1,847,667	
Total Power Production Expenses	1,999,406	1,847,667	
TRANSMISSION EXPENSES			
Operation Supervision and Engineering (560)		0	37
Load Dispatching (561)		0	38
Station Expenses (562)		0	39
Overhead Line Expenses (563)		0	40
Underground Line Expenses (564)		0	41
Miscellaneous Transmission Expenses (566)		0	42
Rents (567)		0	43
Maintenance Supervision and Engineering (568)		0	44
Maintenance of Structures (569)		0	45
Maintenance of Station Equipment (570)		0	46
Maintenance of Overhead Lines (571)		0	47
Maintenance of Underground Lines (572)		0	48
Maintenance of Miscellaneous Transmission Plant (573)		0	49
Total Transmission Expenses	0	0	
DISTRIBUTION EXPENSES			
Operation Supervision and Engineering (580)	41,346	36,722	50
Load Dispatching (581)		0	51
Station Expenses (582)	3,848	3,309	52
Overhead Line Expenses (583)		0	53
Underground Line Expenses (584)		0	54
Street Lighting and Signal System Expenses (585)	112	445	55
Meter Expenses (586)	4,238	3,282	56
Customer Installations Expenses (587)		0	57
Miscellaneous Distribution Expenses (588)		0	58
Rents (589)		0	59
Maintenance Supervision and Engineering (590)		0	60
Maintenance of Structures (591)	1,785	565	61
Maintenance of Station Equipment (592)		0	62
Maintenance of Overhead Lines (593)	76,954	35,732	* 63

ELECTRIC OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)	
DISTRIBUTION EXPENSES			
Maintenance of Underground Lines (594)	5,506	5,027	64
Maintenance of Line Transformers (595)	4,510	8,340	65
Maintenance of Street Lighting and Signal Systems (596)	11,412	7,333	66
Maintenance of Meters (597)	2,434	0	67
Maintenance of Miscellaneous Distribution Plant (598)	13,199	16,866	68
Total Distribution Expenses	165,344	117,621	
CUSTOMER ACCOUNTS EXPENSES			
Supervision (901)		0	69
Meter Reading Expenses (902)	13,932	9,797	70
Customer Records and Collection Expenses (903)	40,344	37,884	71
Uncollectible Accounts (904)	(17)	(97)	72
Miscellaneous Customer Accounts Expenses (905)		0	73
Customer Service and Information Expenses (906)			74
Total Customer Accounts Expenses	54,259	47,584	
SALES EXPENSES			
Supervision (911)		0	75
Demonstrating and Selling Expenses (912)		0	76
Advertising Expenses (913)		0	77
Miscellaneous Sales Expenses (916)	15,233	11,005	78
Total Sales Expenses	15,233	11,005	
ADMINISTRATIVE AND GENERAL EXPENSES			
Administrative and General Salaries (920)	863	960	79
Office Supplies and Expenses (921)	9,141	13,234	80
Administrative Expenses Transferred -- Credit (922)		0	81
Outside Services Employed (923)	35,361	26,594	82
Property Insurance (924)	13,966	15,909	83
Injuries and Damages (925)	362	0	84
Employee Pensions and Benefits (926)	55,510	34,300	* 85
Regulatory Commission Expenses (928)	123	3	86
Duplicate Charges -- Credit (929)		0	87
Miscellaneous General Expenses (930)	39,785	23,445	* 88
Rents (931)		0	89
Maintenance of General Plant (932)	51,484	45,657	90
Total Administrative and General Expenses	206,595	160,102	
Total Operation and Maintenance Expenses	2,440,837	2,183,979	

ELECTRIC OPERATION & MAINTENANCE EXPENSES

Electric Operation & Maintenance Expenses (Page E-03)

For values that represent an increase or a decrease when compared to the previous year of greater than 15%, but not less \$10,000, please explain.

Maintenance of overhead lines (593): The utility goal was to go through the city in 2008 and 2009 and do all the necessary tree trimming that had not been done the past few years. The amount spent in 2009 will be about the same as 2008.

Employee pensions and benefits (926): The utility was fully staffed for the entire year for the first time in three years and capital expenditure work was reduced resulting in more charges to this account.

Miscellaneous General Expenses (930): Spending in this account was higher due to having a full staff and 2 employees that had expenses due to the apprentice program.

TAXES (ACCT. 408 - ELECTRIC)

When allocation of taxes is made between departments, explain method used.

Description of Tax (a)	Method Used to Allocate Between Departments (b)	This Year (c)	Last Year (d)	
Property Tax Equivalent		102,654	96,401	1
Social Security		29,800	19,473	2
Wisconsin Gross Receipts Tax		4,984	4,326	3
PSC Remainder Assessment		3,182	3,314	4
Other (specify):				
NONE			0	5
Total tax expense		140,620	123,514	

PROPERTY TAX EQUIVALENT (ELECTRIC)

1. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
2. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
3. The utility plant balance first of year should include the gross book values of plant in service (total of utility financed and contributed plant), property held for future use and construction work in progress.
4. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
5. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
6. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Columbia				1
SUMMARY OF TAX RATES							
State tax rate	mills		0.183380				2
County tax rate	mills		4.576260				3
Local tax rate	mills		6.942591				4
School tax rate	mills		10.046782				5
Voc. school tax rate	mills		1.309078				6
Other tax rate - Local	mills		0.000000				7
Other tax rate - Non-Local	mills		0.000000				8
Total tax rate	mills		23.058091				9
Less: state credit	mills		1.752048				10
Net tax rate	mills		21.306043				11
PROPERTY TAX EQUIVALENT CALCULATION							
Local Tax Rate	mills		6.942591				12
Combined School Tax Rate	mills		11.355860				13
Other Tax Rate - Local	mills		0.000000				14
Total Local & School Tax	mills		18.298451				15
Total Tax Rate	mills		23.058091				16
Ratio of Local and School Tax to Total	dec.		0.793580				17
Total tax net of state credit	mills		21.306043				18
Net Local and School Tax Rate	mills		16.908060				19
Utility Plant, Jan. 1	\$	6,443,630	6,443,630				20
Materials & Supplies	\$	139,376	139,376				21
Subtotal	\$	6,583,006	6,583,006				22
Less: Plant Outside Limits	\$	21,433	21,433				23
Taxable Assets	\$	6,561,573	6,561,573				24
Assessment Ratio	dec.		0.925282				25
Assessed Value	\$	6,071,305	6,071,305				26
Net Local & School Rate	mills		16.908060				27
Tax Equiv. Computed for Current Year	\$	102,654	102,654				28
Tax Equivalent per 1994 PSC Report	\$	49,343					29
Any lower tax equivalent as authorized by municipality (see note 5)	\$						30
Tax equiv. for current year (see note 5)	\$	102,654					31
Footnotes							32

PROPERTY TAX EQUIVALENT (ELECTRIC)

Property Tax Equivalent (Electric) (Page E-05)

If Materials and Supplies Total for this schedule does not match the Electric utility Prior Year amount on the Materials and Supplies schedule, please explain.

The reported materials and supplies were understated on the 2007 report by \$3,814. This was corrected in 2008.

ELECTRIC UTILITY PLANT IN SERVICE

--Plant Financed by Utility or Municipality--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT						
Organization (301)	0				0	1
Franchises and Consents (302)	0				0	2
Miscellaneous Intangible Plant (303)	0				0	3
Total Intangible Plant	0	0	0	0	0	
STEAM PRODUCTION PLANT						
Land and Land Rights (310)	0				0	4
Structures and Improvements (311)	0				0	5
Boiler Plant Equipment (312)	0				0	6
Engines and Engine Driven Generators (313)	0				0	7
Turbogenerator Units (314)	0				0	8
Accessory Electric Equipment (315)	0				0	9
Miscellaneous Power Plant Equipment (316)	0				0	10
Total Steam Production Plant	0	0	0	0	0	
HYDRAULIC PRODUCTION PLANT						
Land and Land Rights (330)	0				0	11
Structures and Improvements (331)	0				0	12
Reservoirs, Dams and Waterways (332)	0				0	13
Water Wheels, Turbines and Generators (333)	0				0	14
Accessory Electric Equipment (334)	0				0	15
Miscellaneous Power Plant Equipment (335)	0				0	16
Roads, Railroads and Bridges (336)	0				0	17
Total Hydraulic Production Plant	0	0	0	0	0	
OTHER PRODUCTION PLANT						
Land and Land Rights (340)	0				0	18
Structures and Improvements (341)	0				0	19
Fuel Holders, Producers and Accessories (342)	0				0	20
Prime Movers (343)	0				0	21
Generators (344)	0				0	22
Accessory Electric Equipment (345)	0				0	23
Miscellaneous Power Plant Equipment (346)	0				0	24
Total Other Production Plant	0	0	0	0	0	
TRANSMISSION PLANT						
Land and Land Rights (350)	0				0	25
Structures and Improvements (352)	0				0	26
Station Equipment (353)	0				0	27
Towers and Fixtures (354)	0				0	28

ELECTRIC UTILITY PLANT IN SERVICE

--Plant Financed by Utility or Municipality--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION PLANT						
Poles and Fixtures (355)	0				0	29
Overhead Conductors and Devices (356)	0				0	30
Underground Conduit (357)	0				0	31
Underground Conductors and Devices (358)	0				0	32
Roads and Trails (359)	0				0	33
Total Transmission Plant	0	0	0	0	0	
DISTRIBUTION PLANT						
Land and Land Rights (360)	49,111				49,111	34
Structures and Improvements (361)	6,552				6,552	35
Station Equipment (362)	1,656,427	4,730			1,661,157	36
Storage Battery Equipment (363)	0				0	37
Poles, Towers and Fixtures (364)	644,356		461		643,895	38
Overhead Conductors and Devices (365)	243,475	21,155	4,205	11,485	271,910	* 39
Underground Conduit (366)	14,948	1,815			16,763	40
Underground Conductors and Devices (367)	645,849	31,735	7,306	13,744	684,022	* 41
Line Transformers (368)	972,834		21,584		951,250	42
Services (369)	144,845			180	145,025	* 43
Meters (370)	171,306	26,054	11,013		186,347	44
Installations on Customers' Premises (371)	20,130				20,130	45
Leased Property on Customers' Premises (372)	0				0	46
Street Lighting and Signal Systems (373)	90,315				90,315	47
Total Distribution Plant	4,660,148	85,489	44,569	25,409	4,726,477	
GENERAL PLANT						
Land and Land Rights (389)	0				0	48
Structures and Improvements (390)	27,800	35,179			62,979	49
Office Furniture and Equipment (391)	21,940				21,940	50
Computer Equipment (391.1)	35,412				35,412	51
Transportation Equipment (392)	368,984				368,984	52
Stores Equipment (393)	1,236				1,236	53
Tools, Shop and Garage Equipment (394)	66,157	3,576		(229)	69,504	* 54
Laboratory Equipment (395)	7,282				7,282	55
Power Operated Equipment (396)	0				0	56
Communication Equipment (397)	6,360				6,360	57
SCADA Equipment (397.1)	0				0	58
Miscellaneous Equipment (398)	21,244				21,244	59

ELECTRIC UTILITY PLANT IN SERVICE --Plant Financed by Utility or Municipality--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
GENERAL PLANT						
Other Tangible Property (399)	0				0	60
Total General Plant	556,415	38,755	0	(229)	594,941	
Total utility plant in service directly assignable	5,216,563	124,244	44,569	25,180	5,321,418	
Common Utility Plant Allocated to Electric Department (300)	0				0	61
Total utility plant in service	5,216,563	124,244	44,569	25,180	5,321,418	

ELECTRIC UTILITY PLANT IN SERVICE --Plant Financed by Utility or Municipality--

Electric Utility Plant in Service --Plant Financed by Utility or Municipality-- (Page E-06)

If Adjustments for any account are nonzero, please explain.

Adjustment to accounts 365, 367, 369 and 394 were made to bring the PSC report in line with the utility general ledger. The excel worksheet used to track activity was not in agreement with the general ledger due to omissions and recording data on the wrong lines.

ELECTRIC UTILITY PLANT IN SERVICE --Plant Financed by Contributions--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT						
Organization (301)	0				0	1
Franchises and Consents (302)	0				0	2
Miscellaneous Intangible Plant (303)	0				0	3
Total Intangible Plant	0	0	0	0	0	
STEAM PRODUCTION PLANT						
Land and Land Rights (310)	0				0	4
Structures and Improvements (311)	0				0	5
Boiler Plant Equipment (312)	0				0	6
Engines and Engine Driven Generators (313)	0				0	7
Turbogenerator Units (314)	0				0	8
Accessory Electric Equipment (315)	0				0	9
Miscellaneous Power Plant Equipment (316)	0				0	10
Total Steam Production Plant	0	0	0	0	0	
HYDRAULIC PRODUCTION PLANT						
Land and Land Rights (330)	0				0	11
Structures and Improvements (331)	0				0	12
Reservoirs, Dams and Waterways (332)	0				0	13
Water Wheels, Turbines and Generators (333)	0				0	14
Accessory Electric Equipment (334)	0				0	15
Miscellaneous Power Plant Equipment (335)	0				0	16
Roads, Railroads and Bridges (336)	0				0	17
Total Hydraulic Production Plant	0	0	0	0	0	
OTHER PRODUCTION PLANT						
Land and Land Rights (340)	0				0	18
Structures and Improvements (341)	0				0	19
Fuel Holders, Producers and Accessories (342)	0				0	20
Prime Movers (343)	0				0	21
Generators (344)	0				0	22
Accessory Electric Equipment (345)	0				0	23
Miscellaneous Power Plant Equipment (346)	0				0	24
Total Other Production Plant	0	0	0	0	0	
TRANSMISSION PLANT						
Land and Land Rights (350)	0				0	25
Structures and Improvements (352)	0				0	26
Station Equipment (353)	0				0	27

ELECTRIC UTILITY PLANT IN SERVICE

--Plant Financed by Contributions--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION PLANT						
Towers and Fixtures (354)	0				0	28
Poles and Fixtures (355)	0				0	29
Overhead Conductors and Devices (356)	0				0	30
Underground Conduit (357)	0				0	31
Underground Conductors and Devices (358)	0				0	32
Roads and Trails (359)	0				0	33
Total Transmission Plant	0	0	0	0	0	
DISTRIBUTION PLANT						
Land and Land Rights (360)	0				0	34
Structures and Improvements (361)	0				0	35
Station Equipment (362)	0				0	36
Storage Battery Equipment (363)	0				0	37
Poles, Towers and Fixtures (364)	9,221				9,221	38
Overhead Conductors and Devices (365)	310,784		5,713	(11,485)	293,586	* 39
Underground Conduit (366)	0				0	40
Underground Conductors and Devices (367)	540,830	18,838	6,853	(13,744)	539,071	* 41
Line Transformers (368)	0				0	42
Services (369)	291,147	13,050	1,383	(180)	302,634	* 43
Meters (370)	0				0	44
Installations on Customers' Premises (371)	0				0	45
Leased Property on Customers' Premises (372)	0				0	46
Street Lighting and Signal Systems (373)	75,313				75,313	47
Total Distribution Plant	1,227,295	31,888	13,949	(25,409)	1,219,825	
GENERAL PLANT						
Land and Land Rights (389)	0				0	48
Structures and Improvements (390)	0				0	49
Office Furniture and Equipment (391)	0				0	50
Computer Equipment (391.1)	0				0	51
Transportation Equipment (392)	0				0	52
Stores Equipment (393)	0				0	53
Tools, Shop and Garage Equipment (394)	0				0	54
Laboratory Equipment (395)	0				0	55
Power Operated Equipment (396)	0				0	56
Communication Equipment (397)	0				0	57
SCADA Equipment (397.1)	0				0	58
Miscellaneous Equipment (398)	0				0	59

**ELECTRIC UTILITY PLANT IN SERVICE
--Plant Financed by Contributions--**

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
GENERAL PLANT						
Other Tangible Property (399)	0				0	60
Total General Plant	0	0	0	0	0	
Total utility plant in service directly assignable	1,227,295	31,888	13,949	(25,409)	1,219,825	
 Common Utility Plant Allocated to Electric Department (300)	 0				 0	 61
Total utility plant in service	1,227,295	31,888	13,949	(25,409)	1,219,825	

ELECTRIC UTILITY PLANT IN SERVICE
--Plant Financed by Contributions--

Electric Utility Plant in Service --Plant Financed by Contributions-- (Page E-07)

If Adjustments for any account are nonzero, please explain.

Adjustment to accounts 365, 367 and 369 were made to bring the PSC report in line with the utility general ledger. The excel worksheet used to track activity was not in agreement with the general ledger due to omissions and recording data on the wrong lines.

ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC

--Plant Financed by Utility or Municipality--

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
STEAM PRODUCTION PLANT				
Structures and Improvements (311)	0	0.00%		1
Boiler Plant Equipment (312)	0	0.00%		2
Engines and Engine Driven Generators (313)	0	0.00%		3
Turbogenerator Units (314)	0	0.00%		4
Accessory Electric Equipment (315)	0	0.00%		5
Miscellaneous Power Plant Equipment (316)	0	0.00%		6
Total Steam Production Plant	0		0	
HYDRAULIC PRODUCTION PLANT				
Structures and Improvements (331)	0	0.00%		7
Reservoirs, Dams and Waterways (332)	0	0.00%		8
Water Wheels, Turbines and Generators (333)	0	0.00%		9
Accessory Electric Equipment (334)	0	0.00%		10
Miscellaneous Power Plant Equipment (335)	0	0.00%		11
Roads, Railroads and Bridges (336)	0	0.00%		12
Total Hydraulic Production Plant	0		0	
OTHER PRODUCTION PLANT				
Structures and Improvements (341)	0	0.00%		13
Fuel Holders, Producers and Accessories (342)	0	0.00%		14
Prime Movers (343)	0	0.00%		15
Generators (344)	0	0.00%		16
Accessory Electric Equipment (345)	0	0.00%		17
Miscellaneous Power Plant Equipment (346)	0	0.00%		18
Total Other Production Plant	0		0	
TRANSMISSION PLANT				
Structures and Improvements (352)	0	0.00%		19
Station Equipment (353)	0	0.00%		20
Towers and Fixtures (354)	0	0.00%		21
Poles and Fixtures (355)	0	0.00%		22
Overhead Conductors and Devices (356)	0	0.00%		23
Underground Conduit (357)	0	0.00%		24
Underground Conductors and Devices (358)	0	0.00%		25
Roads and Trails (359)	0	0.00%		26
Total Transmission Plant	0		0	
DISTRIBUTION PLANT				
Structures and Improvements (361)	1,719	2.90%	190	27
Station Equipment (362)	186,024	3.10%	51,423	28
Storage Battery Equipment (363)	0	0.00%		29

ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC (cont.)
--Plant Financed by Utility or Municipality--

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
311					0	1
312					0	2
313					0	3
314					0	4
315					0	5
316					0	6
	0	0	0	0	0	
331					0	7
332					0	8
333					0	9
334					0	10
335					0	11
336					0	12
	0	0	0	0	0	
341					0	13
342					0	14
343					0	15
344					0	16
345					0	17
346					0	18
	0	0	0	0	0	
352					0	19
353					0	20
354					0	21
355					0	22
356					0	23
357					0	24
358					0	25
359					0	26
	0	0	0	0	0	
361					1,909	27
362					237,447	28
363					0	29

ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC

--Plant Financed by Utility or Municipality--

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
DISTRIBUTION PLANT				
Poles, Towers and Fixtures (364)	234,630	3.90%	25,121	30
Overhead Conductors and Devices (365)	28,739	3.20%	8,430 *	31
Underground Conduit (366)	3,689	2.50%	396	32
Underground Conductors and Devices (367)	75,391	3.30%	22,170 *	33
Line Transformers (368)	140,555	3.20%	30,785	34
Services (369)	103,594	4.40%	6,381 *	35
Meters (370)	62,793	3.60%	6,465	36
Installations on Customers' Premises (371)	19,442	5.50%	1,107	37
Leased Property on Customers' Premises (372)	0	0.00%		38
Street Lighting and Signal Systems (373)	51,823	4.10%	3,703	39
Total Distribution Plant	908,399		156,171	
GENERAL PLANT				
Structures and Improvements (390)	12,739	2.50%	1,135	40
Office Furniture and Equipment (391)	20,293	5.40%	1,185	41
Computer Equipment (391.1)	32,842	14.30%	1,090	42
Transportation Equipment (392)	368,984	15.00%	0	43
Stores Equipment (393)	845	4.00%	49	44
Tools, Shop and Garage Equipment (394)	44,939	5.00%	3,397	45
Laboratory Equipment (395)	3,531	5.00%	364	46
Power Operated Equipment (396)	0	0.00%		47
Communication Equipment (397)	6,360	6.70%	0	48
SCADA Equipment (397.1)				49
Miscellaneous Equipment (398)	6,032	5.00%	1,062	50
Total General Plant	496,565		8,282	
Total accum. prov. directly assignable	1,404,964		164,453	
Common Utility Plant Allocated to Electric Department	0	0.00%		51
Total accum. prov. for depreciation	1,404,964		164,453	
GENERAL PLANT				
Other Tangible Property (399)	0	0.00%		52
Total General Plant	0		0	
Total accum. prov. directly assignable	1,404,964		164,453	

ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC (cont.)
--Plant Financed by Utility or Municipality--

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
364	461				259,290	30
365	4,205			10,532	43,496	* 31
366					4,085	32
367	7,306			13,744	103,999	* 33
368	21,584				149,756	34
369				180	110,155	* 35
370	11,013				58,245	36
371					20,549	37
372					0	38
373					55,526	39
	44,569	0	0	24,456	1,044,457	
390					13,874	40
391					21,478	41
391.1					33,932	42
392					368,984	43
393					894	44
394					48,336	45
395					3,895	46
396					0	47
397					6,360	48
397.1					0	49
398					7,094	50
	0	0	0	0	504,847	
	44,569	0	0	24,456	1,549,304	
					0	51
	44,569	0	0	24,456	1,549,304	
399					0	52
	0	0	0	0	0	
	44,569	0	0	24,456	1,549,304	

ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC
--Plant Financed by Utility or Municipality--

Accumulated Provision for Depreciation - Electric --Plant Financed by Utility or Municipality-- (Page E-09)

If Accumulated Depreciation End of Year Balance is greater than the equivalent Plant in Service (Financed by Utility or Municipality) EOY Balance, please explain.

The accumulated depreciaon in account 332 is wrong. It is overstated by \$419 and will be corrected in 2009.

If Adjustments for any account are nonzero, please explain.

Adjustment to accounts 365, 367 and 369 were made to bring the PSC report in line with the utility general ledger. The excel worksheet used to track activity was not in agreement with the general ledger due to omissions and recording data on the wrong lines.

ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC (cont.)
--Plant Financed by Utility or Municipality--

This page intentionally left blank

ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC

--Plant Financed by Contributions--

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)
STEAM PRODUCTION PLANT			
Structures and Improvements (311)	0	0.00%	1
Boiler Plant Equipment (312)	0	0.00%	2
Engines and Engine Driven Generators (313)	0	0.00%	3
Turbogenerator Units (314)	0	0.00%	4
Accessory Electric Equipment (315)	0	0.00%	5
Miscellaneous Power Plant Equipment (316)	0	0.00%	6
Total Steam Production Plant	0		0
HYDRAULIC PRODUCTION PLANT			
Structures and Improvements (331)	0	0.00%	7
Reservoirs, Dams and Waterways (332)	0	0.00%	8
Water Wheels, Turbines and Generators (333)	0	0.00%	9
Accessory Electric Equipment (334)	0	0.00%	10
Miscellaneous Power Plant Equipment (335)	0	0.00%	11
Roads, Railroads and Bridges (336)	0	0.00%	12
Total Hydraulic Production Plant	0		0
OTHER PRODUCTION PLANT			
Structures and Improvements (341)	0	0.00%	13
Fuel Holders, Producers and Accessories (342)	0	0.00%	14
Prime Movers (343)	0	0.00%	15
Generators (344)	0	0.00%	16
Accessory Electric Equipment (345)	0	0.00%	17
Miscellaneous Power Plant Equipment (346)	0	0.00%	18
Total Other Production Plant	0		0
TRANSMISSION PLANT			
Structures and Improvements (352)	0	0.00%	19
Station Equipment (353)	0	0.00%	20
Towers and Fixtures (354)	0	0.00%	21
Poles and Fixtures (355)	0	0.00%	22
Overhead Conductors and Devices (356)	0	0.00%	23
Underground Conduit (357)	0	0.00%	24
Underground Conductors and Devices (358)	0	0.00%	25
Roads and Trails (359)	0	0.00%	26
Total Transmission Plant	0		0
DISTRIBUTION PLANT			
Structures and Improvements (361)	0	0.00%	27
Station Equipment (362)	0	0.00%	28
Storage Battery Equipment (363)	0	0.00%	29

ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC (cont.)
--Plant Financed by Contributions--

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
311					0	1
312					0	2
313					0	3
314					0	4
315					0	5
316					0	6
	0	0	0	0	0	
331					0	7
332					0	8
333					0	9
334					0	10
335					0	11
336					0	12
	0	0	0	0	0	
341					0	13
342					0	14
343					0	15
344					0	16
345					0	17
346					0	18
	0	0	0	0	0	
352					0	19
353					0	20
354					0	21
355					0	22
356					0	23
357					0	24
358					0	25
359					0	26
	0	0	0	0	0	
361					0	27
362					0	28
363					0	29

ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC

--Plant Financed by Contributions--

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
DISTRIBUTION PLANT				
Poles, Towers and Fixtures (364)	1,260	3.90%	360	30
Overhead Conductors and Devices (365)	143,843	3.20%	9,486	* 31
Underground Conduit (366)	0	0.00%		32
Underground Conductors and Devices (367)	189,655	3.30%	17,592	* 33
Line Transformers (368)	0	0.00%		34
Services (369)	151,248	4.40%	13,059	* 35
Meters (370)	0	0.00%		36
Installations on Customers' Premises (371)	0	0.00%		37
Leased Property on Customers' Premises (372)	0	0.00%		38
Street Lighting and Signal Systems (373)	59,932	4.10%	3,088	39
Total Distribution Plant	545,938		43,585	
GENERAL PLANT				
Structures and Improvements (390)	0	0.00%		40
Office Furniture and Equipment (391)	0	0.00%		41
Computer Equipment (391.1)	0	0.00%		42
Transportation Equipment (392)	0	0.00%		43
Stores Equipment (393)	0	0.00%		44
Tools, Shop and Garage Equipment (394)	0	0.00%		45
Laboratory Equipment (395)	0	0.00%		46
Power Operated Equipment (396)	0	0.00%		47
Communication Equipment (397)	0	0.00%		48
SCADA Equipment (397.1)	0	0.00%		49
Miscellaneous Equipment (398)	0	0.00%		50
Total General Plant	0		0	
Total accum. prov. directly assignable	545,938		43,585	
Common Utility Plant Allocated to Electric Department	0	0.00%		51
Total accum. prov. for depreciation	545,938		43,585	
GENERAL PLANT				
Other Tangible Property (399)	0	0.00%		52
Total General Plant	0		0	
Total accum. prov. directly assignable	545,938		43,585	

ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC (cont.)
--Plant Financed by Contributions--

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
364					1,620	30
365	5,713			(11,485)	136,131	* 31
366					0	32
367	6,853			(13,744)	186,650	* 33
368					0	34
369	1,383			(180)	162,744	* 35
370					0	36
371					0	37
372					0	38
373					63,020	39
	<u>13,949</u>	<u>0</u>	<u>0</u>	<u>(25,409)</u>	<u>550,165</u>	
390					0	40
391					0	41
391.1					0	42
392					0	43
393					0	44
394					0	45
395					0	46
396					0	47
397					0	48
397.1					0	49
398					0	50
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	
	<u>13,949</u>	<u>0</u>	<u>0</u>	<u>(25,409)</u>	<u>550,165</u>	
					0	51
	<u>13,949</u>	<u>0</u>	<u>0</u>	<u>(25,409)</u>	<u>550,165</u>	
399					0	52
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	
	<u>13,949</u>	<u>0</u>	<u>0</u>	<u>(25,409)</u>	<u>550,165</u>	

ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC
--Plant Financed by Contributions--

Accumulated Provision for Depreciation - Electric --Plant Financed by Contributions-- (Page E-11)

If Adjustments for any account are nonzero, please explain.

Adjustment to accounts 365, 367 and 369 were made to bring the PSC report in line with the utility general ledger. The excel worksheet used to track activity was not in agreement with the general ledger due to omissions and recording data on the wrong lines.

ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC (cont.)
--Plant Financed by Contributions--

This page intentionally left blank

TRANSMISSION AND DISTRIBUTION LINES

Classification (a)	Miles of Line Owned					Total End of Year (f)
	First of Year (b)	Additions During Year (c)	Retirements During Year (d)	Adjustments During Year (e)		
Primary Distribution System Voltage(s) -- Urban						
Pole Lines						
2.4/4.16 kV (4kV)	18				18	1
7.2/12.5 kV (12kV)	2				2	2
14.4/24.9 kV (25kV)	0				0	3
Other:						
NONE	0				0	4
Underground Lines						
2.4/4.16 kV (4kV)	2				2	5
7.2/12.5 kV (12kV)	6	0			6	6
14.4/24.9 kV (25kV)	0				0	7
Other:						
NONE	0				0	8
Primary Distribution System Voltage(s) -- Rural						
Pole Lines						
2.4/4.16 kV (4kV)	10				10	9
7.2/12.5 kV (12kV)	0				0	10
14.4/24.9 kV (25kV)	0				0	11
Other:						
NONE	0				0	12
Underground Lines						
2.4/4.16 kV (4kV)	4				4	13
7.2/12.5 kV (12kV)	0				0	14
14.4/24.9 kV (25kV)	0				0	15
Other:						
NONE	0				0	16
Transmission System						
Pole Lines						
34.5 kV	0				0	17
69 kV	0				0	18
115 kV	0				0	19
138 kV	0				0	20
Other:						
NONE	0				0	21
Underground Lines						
34.5 kV	0				0	22
69 kV	0				0	23
115 kV	0				0	24
138 kV	0				0	25
Other:						
NONE	0				0	26

RURAL LINE CUSTOMERS

Rural lines are those serving mainly rural or farm customers. Farm Customer: Defined as a person or organization using electric service for the operation of an individual farm, or for residential use in living quarters on the farm occupied by persons principally engaged in the operation of the farm and by their families. Farm is a tract of land used to raise or produce agricultural and dairy products, for raising livestock, poultry, game, fur-bearing animals, or for floriculture, or similar purposes, and embracing not less than 3 acres; or, if small, where the principal income of the operator is derived therefrom.

Particulars (a)	Amount (b)	
Customers added on rural lines during year:		1
Farm Customers		2
Nonfarm Customers	4	3
Total	4	4
Customers on rural lines at end of year:		5
Rural Customers (served at rural rates):		6
Farm		7
Nonfarm		8
Total	0	9
Customers served at other than rural rates:		10
Farm	33	11
Nonfarm	132	12
Total	165	13
Total customers on rural lines at end of year	165	14

MONTHLY PEAK DEMAND AND ENERGY USAGE

1. Report hereunder the information called for pertaining to simultaneous peak demand established monthly and monthly energy usage col. (f) (in thousands of kilowatt-hours).
2. Monthly peak col. (b) (reported as actual number) should be respondent's maximum kw. load as measured by the sum of its coincidental net generation and purchases plus or minus net interchange, minus temporary deliveries (not interchange) of emergency power to another system.
3. Monthly energy usage should be the sum of respondent's net generation for load and purchases plus or minus net interchange and plus or minus net transmission or wheeling. Total for the year should agree with Total Source of Energy on the Electric Energy Account schedule.
4. If the utility has two or more power systems not physically connected, the information called for below should be furnished for each system.
5. Time reported in column (e) should be in military time (e.g., 6:30 pm would be reported as 18:30).

Monthly Peak						Monthly Energy Usage	
Month (a)		kW (b)	Day of Week (c)	Date (MM/DD/YYYY) (d)	Time Beginning (HH:MM) (e)	(kWh) (000's) (f)	
January	01	4,822	Wednesday	01/23/2008	11:00	2,671	1
February	02	4,574	Monday	02/11/2008	10:00	2,471	2
March	03	4,407	Friday	03/07/2008	10:00	2,408	3
April	04	4,145	Friday	04/25/2008	11:00	2,207	4
May	05	4,250	Friday	05/30/2008	11:00	2,184	5
June	06	5,657	Friday	06/27/2008	15:00	2,503	6
July	07	6,707	Wednesday	07/16/2008	15:00	3,047	7
August	08	5,924	Tuesday	08/05/2008	16:00	2,805	8
September	09	6,886	Tuesday	09/02/2008	16:00	2,485	9
October	10	4,520	Monday	10/13/2008	13:00	2,302	10
November	11	4,260	Thursday	11/20/2008	18:00	2,273	11
December	12	4,694	Monday	12/22/2008	18:00	2,660	12
Total		60,846				30,016	

System Name Lodi Municipal Light and Water

State type of monthly peak reading (instantaneous 0, 15, 30, or 60 minutes integrated) and supplier.

Type of Reading	Supplier
15 minutes integrated	WPPENERGY

ELECTRIC ENERGY ACCOUNT

Particulars (a)	kWh (000's) (b)	
Source of Energy		
Generation (excluding Station Use):		
Fossil Steam		1
Nuclear Steam		2
Hydraulic		3
Internal Combustion Turbine		4
Internal Combustion Reciprocating		5
Non-Conventional (wind, photovoltaic, etc.)	3	6
Total Generation	3	7
Purchases	30,024	8
Interchanges:		
In (gross)		9
Out (gross)		10
Net	0	11
Transmission for/by others (wheeling):		
Received		12
Delivered		13
Net	0	14
Total Source of Energy	30,027	15
Disposition of Energy		
Sales to Ultimate Consumers (including interdepartmental sales)	28,417	18
Sales For Resale		19
Energy Used by the Company (excluding station use):		
Electric Utility		21
Common (office, shops, garages, etc. serving 2 or more util. depts.)	30	22
Total Used by Company	30	23
Total Sold and Used	28,447	24
Energy Losses:		
Transmission Losses (if applicable)	0	26
Distribution Losses	1,580	27
Total Energy Losses	1,580	28
Loss Percentage (% Total Energy Losses of Total Source of Energy)	5.2619%	29
Total Disposition of Energy	30,027	30

SALES OF ELECTRICITY BY RATE SCHEDULE

1. Column (e) is the sum of the 12 monthly peak demands for all of the customers in each class.
2. Column (f) is the sum of the 12 monthly customer (or distribution) demands for all of the customers in each class.

Type of Sales/Rate Class Title (a)	Rate Schedule (b)	Avg. No. of Customers (c)	kWh (000 Omitted) (d)	
Residential Sales				
RESIDENTIAL ENERGY CHARGE	RG-1	1,390	11,042	1
WATERHEATERNENERGY CHARGE	RW-1	1	4	2
Total Sales for Residential Sales		1,391	11,046	
Commercial & Industrial				
GENERAL SERVICE ENERGY CHARGE	CG-1	266	5,700	3
SMALL POWER	CP-1	15	4,330	4
LARGE POWER	CP-2	7	7,015	5
Total Sales for Commercial & Industrial		288	17,045	
Public Street & Highway Lighting				
STREET LIGHTING	MS-1	4	326	6
Total Sales for Public Street & Highway Lighting		4	326	
Sales for Resale				
NONE				7
Total Sales for Sales for Resale		0	0	
TOTAL SALES FOR ELECTRICITY		1,683	28,417	

SALES OF ELECTRICITY BY RATE SCHEDULE (cont.)

Demand kW (e)	Customer or Distribution kW (f)	Tariff Revenues (g)	PCAC Revenues (h)	Total Revenues (g)+(h)	
		1,092,836	65,511	1,158,347	1
		367	22	389	2
0	0	1,093,203	65,533	1,158,736	
15,503	18,902	496,482	34,922	531,404	3
23,387	31,423	382,183	26,882	409,065	4
		582,653	45,650	628,303	5
38,890	50,325	1,461,318	107,454	1,568,772	
		65,137	1,704	66,841	6
0	0	65,137	1,704	66,841	
				0	7
0	0	0	0	0	
38,890	50,325	2,619,658	174,691	2,794,349	

PURCHASED POWER STATISTICS

Use separate columns for each point of delivery, where a different wholesale supplier contract applies.

Particulars (a)	(b)		(c)		
Name of Vendor	WPPI				1
Point of Delivery	SUBSTATIONS				2
Type of Power Purchased (firm, dump, etc.)	FIRM				3
Voltage at Which Delivered	69000				4
Point of Metering	Substations				5
Total of 12 Monthly Maximum Demands -- kW	60,848				6
Average load factor	67.5881%				7
Total Cost of Purchased Power	1,999,406				8
Average cost per kWh	0.0666				9
On-Peak Hours (if applicable)	7:00 am - 10:00 pm				10
Monthly purchases --- kWh (000):	On-peak	Off-peak	On-peak	Off-peak	11
January	1,301	1,371			12
February	1,206	1,266			13
March	1,109	1,299			14
April	1,122	1,086			15
May	1,036	1,148			16
June	1,241	1,262			17
July	1,544	1,504			18
August	1,356	1,450			19
September	1,236	1,249			20
October	1,193	1,110			21
November	1,003	1,270			22
December	1,289	1,371			23
Total kWh (000)	14,636	15,386			24

Footnotes:

Particulars	(d)		(e)		
Name of Vendor					28
Point of Delivery					29
Voltage at Which Delivered					30
Point of Metering					31
Type of Power Purchased (firm, dump, etc.)					32
Total of 12 Monthly Maximum Demands -- kW					33
Average load factor					34
Total Cost of Purchased Power					35
Average cost per kWh					36
On-Peak Hours (if applicable)					37
Monthly purchases --- kWh (000):	On-peak	Off-peak	On-peak	Off-peak	38
January					39
February					40
March					41
April					42
May					43
June					44
July					45
August					46
September					47
October					48
November					49
December					50
Total kWh (000)					51

Footnotes:

PRODUCTION STATISTICS TOTALS

Particulars (a)	Total (b)	1
Name of Plant		1
Unit Identification		2
Type of Generation		3
kWh Net Generation (000)	0	4
Is Generation Metered or Estimated?		5
Is Exciter & Station Use Metered or Estimated?		6
60-Minute Maximum Demand--kW (est. if not meas.)	0	7
Date and Hour of Such Maximum Demand		8
Load Factor		9
Maximum Net Generation in Any One Day	0	10
Date of Such Maximum		11
Number of Hours Generators Operated		12
Maximum Continuous or Dependable Capacity--kW	0	13
Is Plant Owned or Leased?		14
Total Production Expenses	0	15
Cost per kWh of Net Generation (\$)		16
Monthly Net Generation --- kWh (000):		17
January	0	17
February	0	18
March	0	19
April	0	20
May	0	21
June	0	22
July	0	23
August	0	24
September	0	25
October	0	26
November	0	27
December	0	28
Total kWh (000)	0	29
Gas Consumed--Therms	0	30
Average Cost per Therm Burned (\$)	0.0000	31
Fuel Oil Consumed Barrels (42 gal.)	0	32
Average Cost per Barrel of Oil Burned (\$)		33
Specific Gravity		34
Average BTU per Gallon		35
Lubricating Oil Consumed--Gallons	0	36
Average Cost per Gallon (\$)		37
kWh Net Generation per Gallon of Fuel Oil		38
kWh Net Generation per Gallon of Lubr. Oil		39
Does plant produce steam for heating or other purposes in addition to elec. generation?		40
Coal consumed--tons (2,000 lbs.)	0	42
Average Cost per Ton (\$)		43
Kind of Coal Used		44
Average BTU per Pound		45
Water Evaporated--Thousands of Pounds	0	46
Is Water Evaporated, Metered or Estimated?		47
Lbs. of Steam per Lb. of Coal or Equivalent Fuel		48
Lbs. of Coal or Equiv. Fuel per kWh Net Gen.		49
Based on Total Coal Used at Plant		50
Based on Coal Used Solely in Electric Generation		51
Average BTU per kWh Net Generation		52
Total Cost of Fuel (Oil and/or Coal) per kWh Net Generation (\$)		53
Footnote		54

PRODUCTION STATISTICS

Particulars (a)	Plant (b)	Plant (c)	Plant (d)	Plant (e)	
Name of Plant	NONE				1
Unit Identification	NONE				2
Type of Generation					3
kWh Net Generation (000)	0				4
Is Generation Metered or Estimated?					5
Is Exciter & Station Use Metered or Estimated?					6
60-Minute Maximum Demand--kW (est. if not meas.)					7
Date and Hour of Such Maximum Demand					8
Load Factor					9
Maximum Net Generation in Any One Day					10
Date of Such Maximum					11
Number of Hours Generators Operated					12
Maximum Continuous or Dependable Capacity--kW					13
Is Plant Owned or Leased?					14
Total Production Expenses					15
Cost per kWh of Net Generation (\$)					16
Monthly Net Generation --- kWh (000):	January				17
	February				18
	March				19
	April				20
	May				21
	June				22
	July				23
	August				24
	September				25
	October				26
	November				27
	December				28
Total kWh (000)	0				29
Gas Consumed--Therms					30
Average Cost per Therm Burned (\$)					31
Fuel Oil Consumed Barrels (42 gal.)					32
Average Cost per Barrel of Oil Burned (\$)					33
Specific Gravity					34
Average BTU per Gallon					35
Lubricating Oil Consumed--Gallons					36
Average Cost per Gallon (\$)					37
kWh Net Generation per Gallon of Fuel Oil					38
kWh Net Generation per Gallon of Lubr. Oil					39
Does plant produce steam for heating or other purposes in addition to elec. generation?					40
Coal consumed--tons (2,000 lbs.)					41
Average Cost per Ton (\$)					42
Kind of Coal Used					43
Average BTU per Pound					44
Water Evaporated--Thousands of Pounds					45
Is Water Evaporated, Metered or Estimated?					46
Lbs. of Steam per Lb. of Coal or Equivalent Fuel					47
Lbs. of Coal or Equiv. Fuel per kWh Net Gen.					48
Based on Total Coal Used at Plant					49
Based on Coal Used Solely in Electric Generation					50
Average BTU per kWh Net Generation					51
Total Cost of Fuel (Oil and/or Coal) per kWh Net Generation (\$)					52
Footnotes					53
					54

STEAM PRODUCTION PLANTS

1. Report each boiler and each generating unit separately. Indicate any other than 60 hertz.
2. In columns (c) and (i), report year equipment was first placed in service, regardless of subsequent change in ownership.
3. Under column (j), report tandem-compound (TC); cross-compound (CC); single casing (SC); topping unit (T); noncondensing (NC); and reciprocating (R). Show back pressure.
4. In column (q), report actual load in kW which the plant will carry over an indefinite period as determined by experience or accredited capability tests.

Boilers

Name of Plant (a)	Unit No. (b)	Year Installed (c)	Rated Steam Pressure (lbs.) (d)	Rated Steam Temp. F. (e)	Type (f)	Fuel Type and Firing Method (g)	Rated Maxi- mum Steam Pressure (1000 lbs./hr.) (h)
NONE							
Total							<u><u>0</u></u>

1

Turbine-Generators

Year Installed (i)	Type (j)	RPM (k)	Voltage (kV) (l)	kWh Generated by Each Unit During Yr. (000's) (m)	Rated Unit Capacity		Total Rated Plant Capacity (kW) (p)	Total Maximum Continuous Capacity (kW) (q)
					kW (n)	kVA (o)		
Total								<u><u>0</u></u>
				<u><u>0</u></u>	<u><u>0</u></u>	<u><u>0</u></u>	<u><u>0</u></u>	<u><u>0</u></u>

INTERNAL COMBUSTION GENERATION PLANTS

1. Report each boiler and each generating unit separately. Indicate any other than 60 hertz.
2. In column (c) and (h), report year equipment was first placed in service, regardless of subsequent change in ownership.

Prime Movers

Name of Plant (a)	Unit No. (b)	Year Installed (c)	Type (Recip. or Turbine) (d)	Manufacturer (e)	RPM (f)	Rated HP Each Unit (g)	
NONE							1
Total						0	

INTERNAL COMBUSTION GENERATION PLANTS (cont.)

3. In column (n), report actual load in kW which the plant will carry over an indefinite period as determined by experience or accredited capability tests.

Year Installed (h)	Voltage (kV) (i)	Generators		Total Rated Plant Capacity (kW) (m)	Total Maximum Continuous Plant Capacity (kW) (n)		
		kWh Generated by Each Unit Generator During Yr. (000's) (j)	Rated Unit Capacity				
			kW (k)				kVA (l)
Total					0	0	1

HYDRAULIC GENERATING PLANTS

Name of Plant (a)	Name of Stream (b)	Control (Attended, Automatic or Remote) (c)	Type (d)	Prime Movers				
				Unit No. (e)	Year Installed (f)	RPM (g)	Rated HP Each Unit (h)	
NONE								1
							Total	<u><u>0</u></u>

HYDRAULIC GENERATING PLANTS (cont.)

Rated Head (i)	Operating Head (j)	Year Installed (k)	Generators				Total Rated Plant Capacity (kW) (p)	Total Maximum Continuous Plant Capacity (kW) (q)
			Voltage (kV) (l)	kWh Generated by Each Unit During Year (000's) (m)	Rated Unit Capacity			
					kW (n)	kVA (o)		
			Total	0	0	0	0	1

SUBSTATION EQUIPMENT

Report separately each substation used wholly or in part for transmission, each distribution substation over 1,000 kVA capacity and each substation that serves customers with energy for resale.

Particulars (a)	Utility Designation				
	(b)	(c)	(d)		(e)
Name of Substation	Lodi-Ind 1	Main 1	Main 2		1
Voltage--High Side	4,160	4,160	12,470		2
Voltage--Low Side	2,400	2,400	7,200		3
Num. Main Transformers in Operation	1	1	1		4
Total Capacity of Transformers in kVA	5,000	5,000	7,500		5
Number of Spare Transformers on Hand	0	0	0		6
15-Minute Maximum Demand in kW	2,948	2,342	1,662		7
Dt and Hr of Such Maximum Demand	07/16/2008 15:00 09/02/2008 17:00 09/02/2008 16:00				8
Kwh Output	13,297	10,159	6,672		9
Footnotes					10

SUBSTATION EQUIPMENT (continued)

Particulars (g)	Utility Designation				
	(h)	(i)	(j)	(k)	
Name of Substation					14
Voltage--High Side					15
Voltage--Low Side					16
Num. of Main Transformers in Operation					17
Total Capacity of Transformers in kVA					18
Number of Spare Transformers on Hand					19
15-Minute Maximum Demand in kW					20
Dt and Hr of Such Maximum Demand					21
Kwh Output					22
Footnotes					23

SUBSTATION EQUIPMENT (continued)

Particulars (m)	Utility Designation				
	(n)	(o)	(p)	(q)	
Name of Substation					24
Voltage--High Side					25
Voltage--Low Side					26
Num. of Main Transformers in Operation					27
Capacity of Transformers in kVA					28
Number of Spare Transformers on Hand					29
15-Minute Maximum Demand in kW					30
Dt and Hr of Such Maximum Demand					31
Kwh Output					32
Footnotes					33

ELECTRIC DISTRIBUTION METERS & LINE TRANSFORMERS

Particulars (a)	Number of Watt-Hour Meters (b)	Line Transformers		1
		Number (c)	Total Cap. (kVA) (d)	
Number first of year	1,773	571	27,503	1
Acquired during year	370			2
Total	2,143	571	27,503	3
Retired during year	306	23	1,195	4
Sales, transfers or adjustments increase (decrease)		15	4,699	5
Number end of year	1,837	563	31,007	6
Number end of year accounted for as follows:				7
In customers' use	1,676	466	18,679	8
In utility's use	9	14	6,668	9
Locked meters on customers' premises	10			10
In stock	142	83	5,660	12
Total end of year	1,837	563	31,007	13

STREET LIGHTING EQUIPMENT

1. Under column (a) use the following types: Sodium Vapor, Mercury Vapor, Incandescent, Fluorescent, Metal Halide/Halogen, Other.
 2. Indicate size in watts, column(b).
 3. If breakdown of kWh column (d) is not available, please allocate based on utility's best estimate.

Particulars (a)	Watts (b)	Number Each Type (c)	kWh Used Annually (d)	
Street Lighting Non-Ornamental				
Mercury Vapor	175	1	1,109	1
Mercury Vapor	400	1	2,534	2
Sodium Vapor	100	97	61,444	3
Sodium Vapor	150	112	106,418	4
Sodium Vapor	250	50	79,180	5
Total		261	250,685	
Ornamental				
Mercury Vapor	175	6	6,651	6
NONE		0	0	7
NONE		0	0	8
Sodium Vapor	70	12	5,321	9
Sodium Vapor	100	58	36,740	10
Sodium Vapor	150	28	26,604	11
Total		104	75,316	
Other				
NONE		0	0	12
Total		0	0	